

have occurred at Attock, and if funds for a better and permanent arrangement could be spared, the Tunnel should certainly be carried out, if its success were ensured by that of the Shaft.

The bridging of the Markundah River was commenced in 1855, but stopped after an expenditure of about half a lakh, in order that ~~Estimate~~ might be prepared. Want of funds, however, caused all these bridging projects, so essential to the completion of the communication with the Lower Provinces, to be set aside until last year, when Officers were deputed to the examination and survey of the localities with a view to the framing of Estimates. Their services, however, were required elsewhere, and these projects are once more in abeyance for a time.

Communication between the chief Arsenal and the Capital of the Punjab, and consequently all the Military Stations towards the Frontier can scarcely be termed any thing better than a mere track. Nothing more need be said to show the importance of this work.

Commencement of work authorized in April 1860.

The Tunnel should be completed to perfect the communication between Simla and the Plains. The probable cost will not exceed a lakh.

The completion of this Road extending from the Plains of Hindustan to the Chinese Frontier has not been estimated for, but its probable cost is here given as nearly as available data will admit of its being arrived at. The object of this undertaking, and the results anticipated from its completion, will best be gathered by a reference to the Report submitted by Captain Briggs in December 1855, and published the following year as No. XVI. of the Selections from the Records of the Government of India.

East Ravee	...	3	Bridging the large Rivers in the neighbourhood of Umballa	20,00,000	1,00,000	5,00,000	6,00,000	6,00,000	
Lahore	...	4	Road from Lahore to Ferozepore	1,75,000	25,000	75,000	75,000	..	
Hindustan and Thibet		5	Tunnel South of Simla	1,50,000	50,000	50,000	50,000	..	
Hindustan and Thibet	...	6	Road North of Simla	3,50,000	1,50,000	50,000	50,000	50,000	

DISTRICT OR LOCALITY.	Works.	Amount of Estimate.	AMOUNT RECOMMENDED TO BE SPENT.			REMARKS.
			In 1860-61.	In 1861-62.	Thereafter Annually.	
Huzara	7 Road from Abbottabad to Gurhi	Rupees. 3,75,000	Rupees. 2,50,000	Rupees. 75,000	Rupees. 75,000	It is the Trunk Line of Road through the Hilly Districts of Huzara. Is a highway to Cashmere and by the aid of the branch lines of Road partially completed communication with Districts previously scarcely accessible will be rendered comparatively easy, when the Road is finished. The line is one of Military as well as Commercial importance, and its completion is certainly desirable.
Peshawur Valley	8 Military Roads	2,50,000	50,000	50,000	...	The Roads in the Peshawur Valley are Works of Military importance and Estimates for their completion were under preparation in 1856. Restriction upon public expenditure and subsequently the Mutiny caused them to be set aside.
Kohat and Derajat Frontier	9 Roads	5,50,000	2,50,000	1,00,000	1,00,000	The same remarks apply to the Roads of the Kohat and Derajat Frontier, some of which are of much importance, and the execution of which should not if possible be longer deferred.
Rawul Pindee	10 Road from Rawul Pindee to Murree	1,50,000	2,50,000	1,00,000	50,000	To complete the communication between Rawul Pindee and the Convalescent Depot at Murree.
Dalhousie	11 Road to Dalhousie	3,00,000	...	1,50,000	1,50,000	To the Sanatorium at Dalhousie, where it was intended to establish a Convalescent Depot for European Troops. This work may not perhaps be classed among those of emergency.
Sutlej and Beas Road	12 Bridges, Earth-work and Metalling	1,00,000	1,00,000	Not given	Not given	

Yarsoopeer	...	13	Defensive enclosure to new Arsenal	...	4,50,000	...	2,25,000	2,25,000	...	Estimate for a revised project nearly completed required for the protection of the new Arsenal, and will include accommodation for the Garrison.
Mooltan	...	14	Fort	...	3,00,000	...	1,50,000	1,50,000	...	Construction of a new or improvement of the old Fort at Mooltan very necessary. Estimate for the former has been submitted and for the latter is under consideration.
Peshawur	...	15	Fort	..	5,00,000	...	1,00,000	2,00,000	2,00,000	Project was being considered in 1856, when restriction upon Public Works outlay caused it to be set aside.
Umritaur	...	16	Drainage	...	5,00,000	...	1,00,000	2,00,000	2,00,000	Probable outlay is given but Estimate not yet framed. An Engineer appointed to prepare a project for the Drainage of the City and vicinity, the latter being especially necessary for the health of the Troops located there, the country around being at times almost a swamp.
Peshawur	...	17	Drainage and Water Supply	...	3,00,000	...	1,00,000	2,00,000	...	Estimates submitted to Government in May 1856, but a revision of some portion of the project called for. Scarcity of funds and the Mutiny however, as in so many other cases, put a stop to all further steps being taken, and the evils which the project was intended to remedy have not up to the present date been removed. The causes which are supposed to have rendered Peshawur so unhealthy to our European Troops are attributed to:— <i>First.</i> The neighbouring Jheel, which it was proposed to drain at a cost of Rupees 85,000. <i>Secondly.</i> Impure drinking water, which it was proposed to remedy by fresh means of supply at a cost of Rupees 45,000. <i>Thirdly.</i> Imperfect drainage which it was proposed to improve at a cost of about Rupees 1,50,000.

CANAL DEPARTMENT, PUNJAB.

DISTRICT OR LOCALITY.	Works.	Amount of Estimate.	Amount expended.	AMOUNT RECOMMENDED TO BE SPENT		REMARKS.
				In 1960-61	In 1961-62 Thereafter Annually.	
Madhapoor Work-shops...	1 For executing Wood and Iron-work for Baree Doab Canal and for general use in the Punjab ...	2,60,748	...	50,000	50,000	<p>These Works have been estimated for and sanctioned, but they are held in abeyance, pending the orders of Government.</p> <p>Amount required to complete Rupees 2,60,748</p> <p>Amount required to complete Rupees 25,555.</p> <p>Recommended an expenditure of Rupees 50,000 per annum till the Works are completed. Materials have been collected.</p>
	2 For supplying motive power to the Madhapoor Work-shop's Machinery	25,555	...	...	...
Upper Sohag Irrigation Canal	3 Lahore and Googaira Districts, restoring and improving	1,25,258	35,450	60,000	30,000	<p>This work has been estimated and sanctioned, but held in abeyance for want of funds. Recommended an expenditure of Rupees 5,000 per mensem till the work is completed.</p>
Lahore District	4 Kutora Irrigation Canal, restoring and improving,	1,23,612	1,017	60,000	60,000	<p>Recommended an expenditure of Rupees 5,000 per mensem till the work is completed.</p>

LIST of Works exceeding one Lakh in cost, suspended or retarded for want of Funds.

ORDII.

DISTRICT OR LOCALITY.	Works.	Amount of Estimate.	Amount expended.	AMOUNT RECOMMENDED TO BE SPENT.			REMARKS.
				In 1860-61.	In 1861-62.	Thereafter Annually.	
1	Road from Lucknow to Fyzabad.	Rupees. 3,25,000	Rupees.	Rupees. 1,50,000	Rupees. 1,50,000	Rupees. 25,000	The Line starting from Lucknow was to follow the old Road as far as Chintah, and from thence to proceed in a straight line to Fyzabad. The Chief Commissioner has, however, decided that the new Line should follow the old Road as far as Navabgunge, and from thence proceed direct to Fyzabad. The total length of this last mentioned Line from the Iron Bridge is eighty-one miles, which, at Rupees 4,000 per mile, gives Rupees 3,24,000, or say 3½ lakhs, as the total cost of the Road. If funds are available, 1½ lakhs could be conveniently expended during the year 1860-61, 1½ lakhs in the following year, and the balance during the year 1862-63.
2	Road from Lucknow to Byram Ghât and thence to Barraitch.	Rupees. 90,500 } 2,02,500 }	Rupees.	Rupees. 1,00,000	Rupees. 1,00,000	Rupees. 92,500 }	This and the Fyzabad Line are common as far as Navabgunge, and a detailed Estimate for completing the Road as far as Byram Ghât (a distance of 21½ miles,) at a cost of Rupees 4,200 a mile was also submitted with the Budget of 1857-58. Between Byram Ghât and Barraitch the distance is about forty-five miles; and here the Line would have to cross much flooded country, as well as the Rivers Gunduk and Surgoo. Comparing this length with other Roads, for which detailed Estimates have been prepared, the Chief Engineer would say that the cost of construction would be about Rupees

DISTRICT OR LOCALITY.	Works.	Amount of Estimate.	Amount expended.	AMOUNT RECOMMENDED TO BE SPENT.			REMARKS.
				In 1860-61.	In 1861-62.	Thereafter Annually.	
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	
2	Road from Lucknow to Byram Ghât and thence to Barraitch. ...	90,300 } 2,02,500 }	.....	1,00,000	1,00,000	92,800	4,500 per mile. The total cost of this Road then would be— From Nawabgunge to Byram Ghât, 21½ miles, at Rupees 4,200 per mile, Rupees ... 90,300 Byram Ghât to Barraitch, forty-five miles, at Rupees 4,500 per mile, Rupees ... 2,02,500 Total Rupees ... 2,92,800 per mile.
3	Road from Lucknow towards Jounpoor and Benares as far as Singra-mow in the Oudh boundary. ...	3,36,177	.....	50,000	1,43,088	1,43,088	The Line was traced considerably to the South of Sultanpore, partly to traverse the water shed between the Rivers Goomtee and Sye, but principally with the view to include in its course the Station of Mohungunge, which at the time was selected as a Sudder Station. Under present circumstances, the best Line is still an open question and further Surveys are desirable. Actual work, therefore, could not commence until late in the year 1860-61, so that it will be sufficient to put down Rupees 50,000 as the expenditure for the forthcoming year; the expenditure of the balance (Rupees 2,86,000) may be divided equally over the years 1861-62 and 1862-63.
	Road from Lucknow to Shahjehanpore via Seeta-poor. ...	3,35,000	.....	50,000	1,42,500	1,42,500	This will be a continuation of the last mentioned Road, and will complete the metalled line of communication between Benares and Shahjehanpore. The country is known to be favorable as far as Seetapore (53 miles,) and this length might be constructed for Rupees 3,000 a mile. There is no information regarding the extension towards Shahjehanpore as far as the Oudh boundary, which is estimated at 42 miles in length, but as it does

not cross any important drainage Lines save the River Gomtee, its cost may also perhaps be estimated at Rupees 3,000 a mile, exclusive of the cost of a Bridge for this River, which may be set down at Rupees 50,000. The total cost would then, for ninety-five miles, be Rupees 3,35,000. Here also Surveys would have to be made, so that Rupees 50,000 is enough to put down for the expenditure of 1860-61, the balance being equally divided over the years 1861-62 and 1862-63. This Road is seventy-three miles in length, and by the end of the year a new Line will have been opened out for wheeled traffic, which will be favorable at all seasons except in the height of the rains. This work will have been done out of the allowance of Rupees 300 a mile which was granted for Roads in Oudh during 1859-60. Estimates have been received for incorporation in the forthcoming Budget for raising two Sections of the Road, aggregating 37½ miles in length altogether, above flood level, and for completing the temporary Bridges and metalling the Road-ways and approaches of all the Bridges. Guided by these Estimates, a knowledge of the average cost of metalling and a rough calculation of the cost of substituting permanent for temporary Bridges, four of which are of considerable size, the cost of completing this Road may be calculated at Rupees 4,000 a mile. This Estimate, amounting to Rupees 2,92,000, does not include the cost of the large Bridges over the Gomtee and Sye, which could not probably be built under two lakhs of Rupees. One and a half lakh could be conveniently expended during the year 1860-61, two lakhs in the following year, and the remainder in the year 1862-63.

The portion of this Road, seventeen miles in length, between Dalamow and Roy Bareilly, has been reconstituted by Lieutenant Burton, Assistant Executive Engineer, Roy Bareilly; and from the information gleaned from his Report, it is calculated that the cost of construction will be about

5	Road from Fyzabad to Allahabad as far as Oudh boundary	4,92,000	...	1,50,000	2,00,000	1,42,000
6	Road from Dalamow Ghât to Fyzabad	4,00,000	.....	50,000	1,75,000	1,75,000

District or Locality.	Works.	Amount of Estimates.	Amount expended.	Amount recommended to be spent		REMARKS.
				In 1860-61.	In 1861-62.	
		Rupees.	Rupees.	Rupees.	Rupees.	
6	Road from Palam to Ghât to Fyzabad	1,00,000	.....	50,000	1,75,000	Rupees 3,500 a mile; of the remaining length (about 66 miles,) between Roy Bareilly and Fyzabad there is no information. There does not, however, appear to be much drainage to be crossed, and the cost of construction may also be set down at Rupees 3,500 per mile, exclusive of the Bridge across the Gomtee, which will no doubt cost a lakh of Rupees. The whole length of the Road being eighty-three miles, the Estimate will amount to Rupees 3,90,500, say in round numbers four lakhs.. Rupees 50,000 only is set down as the expenditure in 1860-61, as the Line would first have to be surveyed and traced; the balance might be equally divided over the two succeeding years.
7	Road from Fyzabad to Gondah	1,05,000	..	52,500	52,500	This Road is about thirty miles in length. There is no information regarding the Line of Country to be crossed, and the cost of construction is set down by a rough guess, at Rupees 1,05,000, the rate being Rupees 3,500 a mile. The expenditure might be equally divided over the years 1860-61 and 1861-62.
8	Road from Luckimpoor to Shadjehanpoor	2,31,000	.	50,000	90,500	Regarding this Road, which is about fifty-five miles in length, there is no information, but it appears to cross a considerable amount of drainage, and it would not be safe to set down the cost of construction at a lower figure than Rupees 4,200 a mile. Total cost Rupees 2,31,000. Here again the expenditure during 1860-61 would not exceed Rupees 50,000, the remainder being divided equally over the two following years.

List of Works exceeding one Lakh in cost, suspended or retained for want of funds
PEGU.

District or Locality.	Works.	Amount of Estimate.	Amount expended.	Amount recommended to be spent.			REMARKS.
				In 1860-61.	In 1861-62.	Thereafter Annually.	
Rangoon	1 Rangoon Arsenal	Rupees. 1,00,000	Rupees.	Rupees. 50,000	Rupees. 50,000	Rupees.	Neither detailed Plans nor detailed Estimate had yet been prepared, but its cost will probably be over one lakh of Rupees.
	2 Ordnance Buildings	2,50,000	....	1,00,000	1,00,000	50,000
	3 Commissariat ditto	1,00,000	...	.....	50,000	50,000
	4 Court Houses	1,50,000	...	1,00,000	1,50,000	1,50,000	
	5 Jails	6,00,000	.....	.	2,00,000	2,00,000
Rangoon Town	6 Customs Buildings	1,50,000		1,00,000	50,000	
	7 Paving of Streets, water supply, sewerage, &c.	20,00,000	.	.....	.....	4,00,000
	8 Harbours and Navigation...	2,75,000	.....	1,25,000	1,50,000	... ..
	9 Main trunk lines of Road	5,75,000	...	.	1,00,000	1,00,000

List of Works exceeding one Lakh in cost, suspended or retarded for want of Funds.

NAGPOOR.

DISTRICT OR LOCALITY.	Works.	Amount of Amount Estimate. expended.	AMOUNT RECOMMENDED TO BE SPENT.			REMARKS.
			Rupees. In 1860-61.	Rupees. In 1861-62.	Rupees. Thereafter Annually.	
1	Central Jail at Nagpoor	2,00,000	14,000	75,000	75,000	A permanent structure for the whole Province.
2	Great Deccan Road, West	12,62,678	58,678	3,63,000	3,63,000	To be an Imperial Road of the 1st Class, metalled and bridged throughout.
3	" " South	1,03,940	9,240	30,000	30,000	To be an Imperial Road of the 3rd Class, eighteen feet wide at top, raised throughout, and with occasional Drains, but generally neither metalled nor bridged.
4	Nagpoor and Chanda Road	4,02,937	27,937	1,25,000	1,25,000	To be an Imperial Road of the 2nd Class, metalled and bridged throughout, for uninterrupted communication all the year round between Nagpoor and the Capital of the Chundurpoor Country, and with its Port on the Wurda River at Balarpoor.
5	Raepoor	4,18,813	2,113	1,33,000	1,33,000	To be an Imperial Road of the 2nd Class, metalled and bridged throughout, excepting the Kanhan, Wya-Gunga, Seonorth and Kharond Rivers, for a permanent communication between Nagpoor and the Capitals of the Wya-Gunga and Chuteesgurrh Countries.
6	" " Chindwara	3,95,462	2,462	1,29,000	1,29,000	To be an Imperial Road of the 2nd Class, metalled and bridged throughout, excepting the Kohar, Jam, Saosur, Kanhan, Oomra, and Koolbuhira Rivers, for communication between Nagpoor and Chindwara, as also with Baitool by Road No. VII.
7	" " Baitool	1,40,800	5,800	45,000	45,000	To be an Imperial Road of the 2nd Class, metalled and bridged throughout, as a Military route from Kamptke to Hoshungabad, &c.
STRAITS SETTLEMENTS.						
1	Government House	1,20,000	Not given.	Not given.	Not given.	If constructed by Convict labor, the cost of the work is estimated at Rupees 45,000.

Singapore



The Calcutta Gazette.

SATURDAY, NOVEMBER 3, 1860.

HOME DEPARTMENT.

No. 2128.

Fort William, the 2nd November 1860.

Notification.—The under-mentioned Specifications of Inventions have been filed under the provisions of Act No. XV. of 1859 in the Office of the Secretary to the Government of India, in the Home Department, and have been sent to the Office of one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces.

A copy of each Specification is open at all reasonable hours at the Office of the Secretary to the Government of India, in the Home Department, to public inspection upon payment of a fee of one Rupee, and a certified copy of any Specification will be given to any person requesting the same on payment of the expense of copying.

No. 45.—James John Stevens, of Darlington Works, Southwork, in the County of Surrey, England, Engineer for "Improvements in Railway Signal Apparatuses."

No. 52.—John Harcourt Brown, of Abbey Mill, House Romsey, in the County of Hunts, for "Improvements in the preparation of Gunpowder for loading Ordnance and Fire Arms."

No. 2129.

The Reverend L. Poynder, an Assistant Chaplain on the Bengal Establishment, reported his return from Sick leave on the 28th ultimo per Steam-ship *Bengal*.

2. Mr. Poynder's services are placed at the disposal of the Foreign Department.

W. GARY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5174.

Fort William, the 31st October 1860.

The Governor General in Council is pleased to appoint Captain John William Willoughby Osborne, C. B., Political Agent at Rewah, to be a Marriage Registrar for that Territory under Act No. V. of 1852.

No. 5175.

The preparatory leave of absence for six weeks, granted to Major W. McCulloch, Political Agent at Munnipore, in General Order, dated 12th instant, No. 1785, is cancelled at his request.

No. 5176.

The 2nd November 1860.

The under-mentioned Officers have been appointed Special Assessors under Section XXXI. of Act No. XXXII. of 1860, viz —

The Agent to the Governor General for Central India, for the Territories under his jurisdiction and Administration —

At Indore.—The Officer in charge of the Indore Treasury.

At Gwalior.—The Political Agent at Gwalior.

At Sehore.—The Political Agent at Bhopal.

At Nimar.—The Political Assistant at Mundlaishur.

No. 5177.

The Governor General in Council is pleased to appoint Lieutenant R. Ouseley, of the 48th Native Infantry, to be a 3rd Class District Superintendent of Police in Oudh.

A. B. YOUNG,
Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

No. 99.

Fort William, the 31st October 1860.

Notifications.—Mr. D. B. Hodges, Officiating 1st Assistant Accountant-General, and Mr. J. L. Hynes, Officiating 2nd Assistant Accountant-General, Bombay, received charge of their respective Offices on the 8th instant.

No. 100.

Mr. R. Taylor received charge of the Office of the Civil Auditor, Punjab, from Mr. W. E. Gordon on the 19th instant.

No. 101.

The 1st November 1860.

The following Statement of the Silver received and coined in the Mints of Calcutta, Madras, and Bombay, in September 1860, is published for general information :—

	BOMBAY.				MADRAS.				CALCUTTA.			
	Bullion or Coin received during the month, valued in Rupees.		Coined during the month, valued in Rupees.		Bullion or Coin received during the month, valued in Rupees.		Coined during the month, valued in Rupees.		Bullion or Coin received during the month, valued in Rupees.		Coined during the month, valued in Rupees.	
	Govt.	Merch.	Govt.	Rupees.	Govt.	Merch.	Govt.	Rupees.	Govt.	Merch.	Govt.	Rupees.
	338*	...		6,15,526	24	3,11,673		4,81,000	6,55,673	5,68,340		13,21,758
In September 1860												

* Including the proceeds of the sale of Dross of the Pressing Department for 1859-60.

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 3031.

FROM H. BELL, Esq.,

Under-Secy. to the Govt. of Bengal,

TO THE SECY. TO THE GOVT. OF INDIA,

Home Department.

Fort William, the 12th October 1860.

Revenue.

SIR,—With reference to paragraph 2 of the Resolution of the Government of India, in the Financial Department, No 9939, dated the 25th ultimo, (forwarded with your Office Memorandum No. 2203, of the 3rd instant,) in which His Excellency the Governor General in Council decided that the Return under Rule 4, Section XCVII. Act XXXII. of 1860, for an Estate, the owner of which was non-resident, should be made by the Agent in the District where the land might be situated, I am desired to forward, for the consideration and orders of His Excellency, a copy of a letter No. 77, of the 5th instant, from the President of the Income Tax Commission, containing a proposition on the same subject.

2. The Commission recommend that one general Return of all lands and house property should be made in the District where the party resides, and that the Return of land and property held in any one District shall be made to the Collector of that District.

3. The Lieutenant-Governor thinks the modification desirable, and accordingly recommends it for the sanction of the Supreme Government.

I have, &c.,

(Signed) H. BELL,

Under-Secy. to the Govt. of Bengal.

No. 77.

FROM A GROTE, Esq.,

President of the Income Tax Commission,

TO W. S. SETON-KARR, Esq.,

Offg. Secy. to the Govt. of Bengal.

Dated the 5th October 1860.

SIR,—I have the honor to request the instructions of His Honor the Lieutenant-Governor on the following point.

2. The Act provides (Rule 4, Section XCVII) for a general Return of all lands and house property in whatever District situated. There are many wealthy residents of Calcutta and the Suburbs, who hold such property in a dozen Districts, and even beyond the limits of the Lower Provinces, and they are puzzled where to make their Returns.

3. Strictly speaking, they should make Returns not only to our Commission but to the Collectors of the several Districts in which their property is situated. But it is better, we think, to dispense with such repetitions. For the purposes of the Acts, it will be sufficient if such parties make one general Return of all their land and house property, and confine their District Returns to an enumeration of what they hold in the particular District in which the Return is made. The general Return should always be made to the Commissioner or the Collector of the District in which the party resides.

4. I think it very necessary that there should be one general Return of land and house property. There are many residents of Calcutta who hold such property, rent free lands especially, in Districts, the Collectors of which have no record of

knowledge of their ownership. A general rule on the subject will be necessary, should His Honor the Lieutenant-Governor take the same view of it, which is held by our Commission.

No. 2317.

FORWARDED to the Financial Department for consideration and orders.

By order, &c.,
(Sd.) H. U. BROWN,
Under-Secy. to the Govt. of India.

HOME DEPARTMENT, }
The 15th October 1860.

No. 9939.

EXTRACT from the Proceedings of the Government of India, in the Financial Department, dated 28th September 1860.

READ the following:—

No. 2106, HOME DEPARTMENT, FORT WILLIAM,
THE 22ND SEPTEMBER 1860.

FORWARDED to the Financial Department, with reference to the Extract, No. 8011, dated the 7th instant, from that Department

From W. S. SETON-KARR, Esq., Officiating Secretary to the Government of Bengal, to the Secretary to the Government of India, Home Department, No. 2199, dated Fort William, 18th September 1860.

REVENUE,
Income Tax.

SIR,—I AM directed to forward, for the consideration and orders of His Excellency the Governor General in Council, the accompanying copy of a letter* from the Commissioner of Bhargulpore, submitting for decision two questions bearing on the Income Tax Act.

2. With regard to the first question, the Lieutenant Governor does not think that the Act allows an Assessor to employ others with or without an oath of secrecy to read Assessment Returns.

3. As regards the second question, the Lieutenant-Governor is of opinion that the Return for land should be made in the District where the land is situated.

From G. U. YULE, Esq., C. B., Commissioner of Bhargulpore, to the Secretary to the Government of Bengal, No. 169, dated 5th September 1860.

SIR,—May I beg the favor of a speedy reply to the two following questions regarding the Income Tax, as until my doubts are satisfied, I cannot fix the number of Assessors for these Districts, or make a selection of persons for Assessors:—

1st.—Is an Assessor required by Law to read himself in fulfilment of the oath of secrecy all Returns of Income made to him, and with his own hand make the entries in the abstract (Section 46,) and prepare the duplicates of assessment (Section 143)?

If so, then all European and Native Deputy Collectors are shut out from being Assessors, or from exercising the powers of a Collector with regard to the Income Tax in this Division, because the Returns will be in four languages and principally in Nagree, which language no European and no Native Deputy Collector, and very few Natives of a class likely to afford Assessors, can read fluently or write at all.

If not, then the oath of secrecy is, I suppose, to be administered to the Subordinates who will have to read the Returns and write the entries, &c., after the assessment has been made by the Assessor or Deputy Collector.

2nd.—Is the Return for an Estate, according to Rule 1, Section 97, whose owner is non-resident, to be made by his Agent under either Section 10 or Section 50 in the District where the Estate lies, or is it to be made by the owner in the District where he may reside, and where is the assessment to be made?

If the Returns and assessment of an Estate here, for instance, are to be made in Calcutta because the owner resides there, then the cheating will be enormous and the confusion and correspondence tremendous.

FINANCIAL DEPARTMENT, FORT WILLIAM, THE 28TH
SEPTEMBER 1860.

Resolution.

HIS Excellency the Governor General in Council agrees in the view taken by the Hon'ble the Lieutenant-Governor of Bengal in respect to the first question. The Returns of Income should be required to be made in English, or in the Official language of the District.

2. With respect to the second question, His Excellency in Council considers, that the Return for an Estate, the owner of which is non-resident, should be made by his Agent in the District where the land is situated.

ORDERED, that a copy of the above be forwarded to the Home Department for information and communication to the Government of Bengal.

Ordered also, that a copy of the above be forwarded to the Foreign Department for information and communication to the Administrations under that Department.

Ordered further, that a copy of the above be forwarded to the Governments of Madras, Bombay, North-Western Provinces, the Punjab, and the Straits' Settlements for information and necessary orders.

(A true Extract.)

(Sd.) C. HIGH LUSHINGTON,
Secy. to the Govt. of India.

No. 102.

FINANCIAL DEPARTMENT.

Fort William, the 31st October 1860.

THE modification recommended by the Lieutenant-Governor of Bengal is approved.

COPY forwarded to the Home Department, with reference to Endorsement No. 2317, dated 18th instant, for communication to the Government of Bengal.

COPY of the above published in the *Calcutta Gazette* for general information.

Extract from a letter from the Secretary to the Government of India, in the Financial Department, to the Civil Auditor, Bombay, dated 1st November 1860, No. 10936.

I AM directed to acknowledge the receipt of your letter No. 1759, dated 20th ultimo, and in reply to state that the Visitation allowance granted to the Bishop during the period he is absent on tour in his Diocese, may be looked upon as a travelling allowance and exempted from assessment of Income Tax.

—
No. 103.

Copy of the foregoing paragraph published in the *Calcutta Gazette* for general information.

By Order of the Governor General in Council,

C. HUGH LUSHINGTON,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 1st November 1860.

No. 1072 of 1860.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Ordnance Department.

Lieutenant J. R. Pearson, Deputy Commissary of Ordnance, Fort William, to officiate as Assistant to the Inspector-General of Ordnance and Magazines, during the absence on Sick leave of Captain Hathorn, *vice* Captain Welsh, proceeding on leave to Europe.

Fort William, the 2nd November 1860.

No. 1073 of 1860.—With reference to the Notification from the Foreign Department, No. 5108, of the 30th ultimo, the services of Lieutenant D. T. H. Sampson, of the 20th Native Infantry, attached to the 1st Corps, Central India Horse, are replaced at the disposal of His Excellency the Commander-in-Chief.

No. 1074 of 1860.—The following Order, issued by the Commissioner of the Province to the Nagpore Irregular Force, is confirmed:—

No. 16, dated 21st September 1860.—Appointing Captain W. J. Morris, of the 4th Madras Cavalry, to officiate as 2nd in Command of the Nagpore Irregular Cavalry, during the absence of Lieutenant Nuttall, or until further orders.

No. 1075 of 1860.—His Excellency the Governor General in Council is pleased to authorize the resumption of the Annual Target Practice in all Native Regiments, and the re-issue of Practice and Exercising Ammunition to such Corps generally.

No. 1076 of 1860.—ERRATUM.—Duffadar Burkut Ally Khau, who was admitted to the 3rd Class of the Order of Merit, in Government General Order No. 924, of the 14th September 1860, is attached to the 4th Regiment *Sikh* Irregular Cavalry, and not to the 4th Regiment Irregular Cavalry.

Order Books to be corrected accordingly.

No. 1077 of 1860.—The following Extract from the *London Gazette* of the 18th and 21st September 1860 are published for general information:—

WAR OFFICE, PALL MALL,
18th September 1860.
Brevet.

Captain John Palmer Caulfield, 4th Bengal European Regiment, to be Major in the Army, dated 19th January 1858.

Captain Henry Le Poer Trench, 35th Bengal Native Infantry, to be Major in the Army, dated 19th January 1858.

WAR OFFICE, PALL MALL,
21st September 1860.

To be Majors in the Army.

Captain Henry Augustus Adams, 13th Bombay Native Infantry, dated 20th July 1858.

Captain Christopher Buckle, 3rd Bombay Light Cavalry, dated 7th December 1858.

Captain Robert Haydon Shebbeare, 60th Bengal Native Infantry, dated 2nd July 1859.

Captain Frederick Roope, 10th Bombay Native Infantry, dated 15th September 1859.

No. 1078 of 1860.—The services of Assistant Surgeon A. VansBest are placed at the disposal of the Government of Bengal.

No. 1079 of 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentlemen to be Cadets for the Cavalry and Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. They are accordingly admitted into the Service and promoted to the Rank of Cornet and Ensign respectively, the former from the date assigned to him in Government General Order No. 939, of the 18th September 1860, leaving the date of Commission of the latter for future adjustment:—

*Date of Arrival
at Fort William*

Cavalry.

Mr. Elliot Alexander Money ... 27th Oct. 1860.

Infantry.

Mr. Laird McDowell ... 29th Oct. 1860.

No. 1080 of 1860.—The under-mentioned Officers have reported their departure on the dates specified opposite to their respective names:—

Major W. G. Robertson, of the
22nd Madras Native Infantry,
on leave to the Cape for
fifteen months. Government
General Order No. 965, of the
25th September 1860

*Belvidera, 8th
October 1860.*

Captain and Brevet Major
E. Clerk, of the 4th Regiment
Madras Light Cavalry,
Deputy Commissioner of
Jhansi, on leave for fifteen
months. Government General
Order No. 984, of the 5th
October 1860.

*Colombo, 10th
October 1860.*

Captain E. W. Bristow, of the Invalid Establishment, on Furlough for three years. Government General Order No. 950, of the 21st September 1860 ...

Assistant Surgeon John James Halls, B. A. and F. R. C. S., Civil Assistant Surgeon of Nuddea, on leave for fifteen months. Government General Order No. 996, of the 5th October 1860

Ensign C. W. G. Perreau, of the General List, Infantry, on leave for fifteen months. Government General Order No. 998, of the 5th October 1860

Ensign R. Beavan, of the General List, Infantry, on leave for eighteen months. Government General Order, No. 1006, of the 9th October 1860

Captain and Brevet Major A. C. Plowden, of the 50th Regiment Native Infantry, and Aide-de-Camp to the Hon'ble the Lieutenant-Governor of Bengal, on leave for eighteen months. Government General Order No. 1038, of the 23rd October 1860.

Captain D. J. Welsh, of Artillery, Officiating Assistant to the Inspector-General of Ordnance, on leave for fifteen months. Government General Order No. 1025, of 17th October 1860

Lieutenant C. S. Thomason, of Engineers, attached to the Department of Public Works, Irrigation Department, North-Western Provinces, on leave for fifteen months. Government General Order No. 1025, of the 17th October 1860

Lieutenant C. V. Gordon, of the 28th Regiment Madras Native Infantry, Officiating Deputy Commissioner of Dumb, Jubbulpore Division, on leave for fifteen months. Government General Order No. 1025, of the 17th October 1860

Lieutenant J. Trevenen, of the 21st Regiment Native Infantry, Adjutant of the 11th Punjab Infantry, on Furlough for two years. Government General Order No. 1016, of the 12th October 1860

Assistant Surgeon A. G. Duff, M. D., of the Medical Department, Garrison Assistant Surgeon of Fort William, on leave for fifteen months. Government General Order No. 1027, of the 18th October 1860.

Colombo, 10th
October 1860.

Pericles, 15th
October 1860.

Nemesis, 21th
October 1860.

No. 1081 of 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence on Sick Certificate:—

Lieutenant George Farquhar Smith, of the 3rd European Light Cavalry, Adjutant of the 4th Sikh Irregular Cavalry } For eighteen months, under the new Regulations.

No. 1082 of 1860.—His Excellency the Governor General in Council is pleased to make the following appointments:—

Presidency General Hospital.

Assistant Surgeon H. A. Ebdon, M. D., 2nd Assistant Surgeon, to be 1st Assistant Surgeon, *vice* Assistant Surgeon J. B. Scriven, placed at the disposal of the Government of the Punjab.

Assistant Surgeon J. Brown, M. D., attached to the 3rd Sikh Irregular Cavalry, to be 2nd Assistant Surgeon, *vice* Assistant Surgeon Ebdon.

No. 1083 of 1860.—His Excellency the Governor General in Council is pleased to make the following appointment:—

NAGPORE IRREGULAR FORCE.

1st Infantry.

Captain C. L. Pereira, of the 3rd Madras European Regiment, Officiating Commandant, to be Commandant.

R. J. H. BIRCH, *Major-General,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL.—ESTABLISHMENT.

No. 262.

Fort William, the 1st November 1860.

Appointment.—Serjeant Major P. McGuire, of the 1st Regiment Madras Native Infantry, is appointed a Probationary Assistant Overseer in the Public Works Department and posted to Nagpore.

No. 263.

Notification.—Mr. H. McManus, Assistant Overseer, attached to the Azimghur Division, is permitted to resign his appointment in the Public Works Department.

C. H. DICKENS, *Captain,*
Offy. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 5743.

APPOINTMENTS.—*The 29th October 1860.*—Lieutenant W. J. Stewart to be Assistant Revenue Surveyor, 4th or Western Division Survey.

⁴ Sahabzada Ahmed Alikhan to be a Deputy Magistrate under Act XV. of 1843, and a Deputy Collector under Regulation IX. of 1833, in Pubna, and to exercise the powers of an Assistant to a Magistrate under Regulations XIII. of 1797 and IX. of 1807, in that District.

The 30th October 1860.—Moulavy Ahsan Ahmed, Deputy Collector, Revenue Survey, 4th or Western Division, is transferred to Behar, and appointed to be also a Deputy Magistrate in that District, with the powers of an Assistant to a Magistrate under Regulations XIII. of 1797 and IX. of 1807.

LEAVE OF ABSENCE.—*The 29th October 1860.*—Mr. C. E. Lance, Officiating Commissioner of Chittagong, the usual leave, preparatory to proceeding to Europe on Furlough, on Medical Certificate.

NOTIFICATION.—*The 19th October 1860.*—It is hereby notified that the eight Villages named in the margin, on both banks of the Bhageerutty which, with sixteen others, were formed into an Union under the name of Rughoonathgunge and Jungypore, and were declared subject to the provisions of Act XX. of 1856 by Government Notification, dated the 10th November 1857, are exempted from the operation of that Act.

The 31st October 1860.—The services of Mr. V. H. Schaleh, of the Civil Service, are placed temporarily at the disposal of the Government of India, in the Foreign Department.

W. S. SLION-KARR,
Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 4441.

APPOINTMENTS.—*The 29th October 1860.*—Overseer Sergeant D. McGregor is posted to the Jessore Road. This cancels the Orders dated the 21st September last, posting him to the Ganges and Dajjeeling Road Division.

The 2nd November 1860.—Mr. T. Donby, who has been appointed by the Government of India in the Public Works Department, as a Probationary Assistant Overseer and posted to Bengal, is attached to the Dinapore Division.

Mr. W. H. Edmonds, who has been appointed by the Government of India, in the Public Works Department, as a temporary Sub-Engineer of the 3rd Class and posted to Bengal, is attached to the Ramghur Division for employment on the Works at the Parianath Hill.

Mr. F. N. DeGarnier, who has been appointed by the Government of India, in the Public Works Department, as a temporary Assistant Supervisor and posted to Bengal, is attached to the Berhampore Division, to take charge of Works for the protection of the Station of Bauleah, from the encroachments of the River.

Private R. Clarke, who has been appointed by the Government of India, in the Public Works Department, as a Probationary Assistant Overseer and posted to Bengal, is attached to the Ramghur Division.

Mr. B. O'Reilly, Sub-Engineer 3rd Class, who has been transferred to Bengal by Notification No. 261, of 26th ultimo, of the Government of India, in the Public Works Department, is posted to the Jessore Road.

Leave of Absence.—The leave for six months granted to Mr. Probationary Assistant Overseer E. L. Gilbert, attached to the Dinapore Division, on the 7th July last, is cancelled at his request.

The 30th October 1860.—Sub-Assistant Surgeon Gopaul Chunder Pattuck, on special duty at Rhotas Ghur, for one month, on Medical Certificate, commencing from the date on which he left his post.

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

JUDICIAL DEPARTMENT.

No. 2710A.

Camp Nynee Tal, the 17th October 1860.

Mr. W. C. Turner, Assistant to the Magistrate and Collector of Azimgurh, is vested with the special powers described in Clause 3, Section II., Regulation III. of 1821, subject to his passing the usual examination in April 1861.

No. 2712A.

Mr. F. Boulderson, Assistant to the Magistrate and Collector of Agra, is vested with the special powers described in Clause 3, Section II., Regulation III. of 1821, subject to his passing the usual examination in April 1861.

No. 2723A.

Alice Hossein, Sudder Ameen of Saugor, is appointed to act as Sudder Ameen of Jubbulpore, during the absence on leave of Dhoondraj Shastree, or until further orders.

Imamooddeen, 1st Class Moonsiff of Nursingpore, to act as Sudder Ameen of Saugor, during the absence of Alice Hossein, or until further orders.

Ashfak Hossein, 2nd Class Moonsiff of Garurwarah, to act as Moonsiff of Nursingpore, during the absence of Imamooddeen, or until further orders.

Abdoor-ruheem to act as Moonsiff of Garurwarah, during the absence of Ashfak Hossein, or until further orders.

Aboo Mohomed to act as Moonsiff of Jubbulpore until further orders.

No. 2726A.

The 19th October 1860.

Mr. H. D. Willock, Assistant to the Magistrate and Collector of Allypore, is vested with the special powers, under Clause 3, Section II., Regulation III. of 1821, subject to his passing the usual examination in April next.

No. 2731A.

The 20th October 1860.

Assistant Surgeon W. R. Grylls, M.D., of the Madras Establishment, is appointed to be Civil Assistant Surgeon of Seonee, with effect from the 12th September last.

No. 2743A.

The 22nd October 1860.

The Notification No. 2195A., dated 22nd September 1860, is hereby cancelled.

Major E. Clerk, Deputy Commissioner of Jhansi, will be considered to have been on privilege leave under the orders of the 27th August 1860, No. 2214A., from the date on which he availed himself of the same to the 20th September last, from which date that Officer is granted the usual preparatory leave to enable him to proceed to the Presidency, with the view of applying for Furlough to Europe, on Medical Certificate.

No. 1328.

The 25th October 1860.

Eight weeks' preparatory leave of absence is granted to Lieutenant W. G. B. Tyler, Deputy Commissioner of Chundeyree, to enable him to proceed to the Presidency, with the view of applying for Furlough to England, on Medical Certificate.

No. 1329.

Captain F. A. Corbett, Assistant Commissioner of Jaloun, is appointed to officiate as Deputy

Commissioner of the 2nd Class at Chundeyree, during the absence on leave of Lieutenant W. G. B. Tyler, or until further orders.

REVENUE DEPARTMENT.

No. 1441A.

Nynce Tal, the 16th October 1860.

Vicar Allee Beg is appointed to officiate as Deputy Collector of Mozuffernugger, during the absence on leave of Moonshee Mahomed Fyazooldeen or until further orders.

No. 143A.

The 17th October 1860.

Captain W. Smith, Cantonment Joint Magistrate of Allahabad, is appointed to be an Assessor under Act XXXII. of 1860, within the limits of the Allahabad Cantonments.

No. 116A.

The 18th October 1860.

Captain R Unwin, Cantonment Joint Magistrate of Bareilly, is appointed to be an Assessor under Act XXXII. of 1860, within the limits of the Bareilly Cantonments.

No. 156A.

Abdoollah Khan, Tehseeldar of Kallianpore, is appointed to act as an Extra Deputy Collector under Act XXXII. of 1860, in the District of Futtehpore, and will perform the duties of Assessor in Pergunnahs Kora and Kullianpore of that District.

No. 157A.

Kasheenauth, Tehseeldar of Futtehpore, is appointed to act as an Extra Deputy Collector under Act XXXII. of 1860, in the District of Futtehpore, and will perform the duties of Assessor in Pergunnahs Futtehpore and Khaga of that District.

No. 158A.

Mahomed Hosein, Tehseeldar of Kora, is appointed to be an Assessor under Act XXXII. of 1860, in the Pergunnahs of Guazepore and Ekdulla, of the District of Futtehpoore.

No. 162A.

The 19th October 1860.

The Lieutenant-Governor is pleased to make the following appointments, under Act XXXII. of 1860, in the District of Jubbulpore:—

Hafiz-ool-Kubeer to act as an Extra Deputy Collector for the purposes of the Act.

Mohomed Ali, Inspector, Educational Department	To be Assessors.	In the Town of Jubbulpore.
Syud Mohomed Tehseeldar.		In the Tehseeldaree of Jubbulpore.
Wujazut Allee, Tehseeldar.		Do. of Lehora.
Fuzl Hossein, Tehseeldar.		Do. of Patun.
Ibu-ool Hussun, Tehseeldar.		Do. of Sleemabad

No. 167A.

The 20th October 1860.

The following Officers of the Government are appointed to be Assessors, under Act XXXII. of 1860, in the District of Azimgurh, within the Circles specified opposite their names:—

Mr. Nibbett, Head Clerk of the Collector's Office	In the Tehseeldaree Circles of	Nizamabad, Dogaon and Chergakote.
Mehudee-ooz Zuman, Tehseeldar of Ghossee		In the Tehseeldaree Circles of Sekunderpore, Mahomedabad and Ghossee.
Gholam Rusool Khan Tehseeldar of Mahool		In the Tehseeldaree Circles of Sugree, Koilsa and Mahool.

No. 168A.

The Tehseeldars of the District of Azimgurh are appointed to be Ex-officio Assessors for the Execution of Act XXXII. of 1860, in respect of assessments on profits arising from land.

No. 819.

One month's leave of absence, on Medical Certificate, under Section V. of the Uncovenanted Absentee Rules, is granted to Mr. G. Passanah, Deputy Collector of Jaloun, in extension of the leave granted him in Orders of the 25th May last.

GENERAL DEPARTMENT.

No. 1191A.

Camp Nynce Tal, the October 1860.

The following Extract from the Proceedings of the Right Hon'ble the Governor General in Council, in the Home Department, under date the 2nd October 1860, is published for general information:—

No. 2168.

READ an Endorsement from the Financial Department, No. 9117, dated 7th ultimo, transmitting for further orders the following papers on the subject of the date from which the Rank of Civil Servants in their several Classes serving in the Presidencies of Bengal, Madras, and Bombay, should properly be reckoned.

1. Letter No. 50, dated 10th February 1860, from the Acting Civil Auditor at Madras to the Secretary to the Government of India, in the Financial Department, referring the question of the date from which the Rank of Civil Servants in their respective Classes should properly be reckoned, and stating that in Madras each servant rank from the date of landing.

2. Endorsement, Financial Departments No. 1317, dated 22nd February 1860, referring the above letter to the Civil Auditors of Fort William and Bombay for report.

3. Letter No. 950, dated 13th March 1860 from the Civil Auditor of Fort William, with one enclosure, stating that the practice in Bengal before 1817 was to compute rank from the date of arrival at the Presidency, but that since 1817 it has been usual to accord rank from the 30th April of the year the Civil Servants severally stood appointed in England.

4. Letter from the Civil Auditor of Bombay, No. 1856, dated 13th March 1860, stating that the practice in Bombay is to reckon rank from the date of arrival at Bombay of the first Civil Servant of a batch appointed in one season.

5. Financial Department to Secretary of State, No. 94 of 1860, dated the 30th April, referring the above question for decision, with the remark that one uniform plan should be introduced throughout India, and that in the opinion of the Government the Bombay practice should be made general, as being both simple and equitable.

Read also a Despatch from the Secretary of State, in the Public Department, No. 91, dated the 6th July 1860, signifying in reply to the Despatch from the Financial Department above mentioned his approval of the proposal that the practice in force at Bombay for regulating the position of the Civil Servants be extended to the Presidencies of Bengal and Madras.

RESOLUTION.—In accordance with the instruction contained in the foregoing Despatch of the Secretary of State, the Governor General in Council is pleased to order that the Rank of Civil Servants of each season shall in future be computed in the three Presidencies from the date of arrival in India of the first Civil Servants of that season.

ORDERED, that a copy of this Resolution be sent to each of the Governments noted in the margin, for information and for communication to the Civil Auditor's Office.

Bengal.
Madras
Bombay
N. W. P.
Punjab

G. E. W. COUPER,
Secy. to Govt., N. W. P.

PUBLIC WORKS DEPARTMENT.

No. 1704A.

Camp Nynce Tal, the 9th October 1860.

Leave of Absence.—Privilege leave for one month and twenty-four days is granted to Lieutenant Thomason, Officiating Superintendent, Northern Division Ganges Canal, from the 1st August to 24th September last inclusive.

No. 1724A.

The 11th October 1860.

Notification.—The Society for the Propagation of the Gospel having consented, on certain conditions, to make over to the Fund subscribed for the erection of a Memorial Church at Cawnpore, the sum of money which has been contributed in England for that purpose, it is hereby notified, for public information, that the Memorial and Can-

tonment Church will be united in one Building, and will be erected on the site of Sir Hugh Wheeler's Entrenchment.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

A. CUNNINGHAM, Colonel,
*Secretary to the Govt. N. W. P.,
in the Public Works Department.*

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

Appointments.—The Hon'ble the Lieutenant-Governor is pleased to appoint Captain G. Sim, Consulting Engineer to Government, Punjab, in the Railway Department, to be a Special Assessor, under Section 31 of Act XXXII. of 1860, for assessing the Income Tax on the Salaries and Allowance of Servants of the Scinde Railway Company, employed on the Punjab Railway.

The following Gentlemen are appointed to be Assessors, under Act XXXII. of 1860.—

Revenue Department, No. 1577, dated 18th October 1860.

Mr. G. R. Elsmie, at Umritsur.
Mr. A. J. S. Donald, at Lahore.
Mr. J. C. Murphy, at Delhi.
Lieutenant J. B. Smyly, at Mooltan.
Lieutenant J. W. H. Johnstone, at Peshawur.
Mr. C. Bernard, at Simla.

Transfers.—Lieutenant G. W. Davies, Assistant Commissioner, returned from Sick leave, from the Jhung to the Ludiana District.

General Department, No. 2745, dated 19th October 1860.

Lieutenant J. Havelock, Assistant Commissioner, from the Jullunder to the Simla District.

Postings.—Mr. W. Purdon, C. E., Executive Engineer, returned from Sick leave, is posted to the 7th Division Grand Trunk Road.

2. The Order No. 1886, dated 11th instant, published in the *Punjab Gazette* of the 13th idem, posting Lieutenant L. C. Gordon to the 7th Division Grand Trunk Road, is cancelled, and that Officer is posted to the Lower Sirhind Division of Public Works.

R. H. DAVIES,
Secy. to Govt., Punjab.

LAHORE, THE 20TH OCTOBER 1860.

No. 415.—Under the sanction of the Supreme Government, the under-mentioned heirs of deceased Soldiers of the Punjab Irregular Force are admitted to the Native Family Pension, from the dates specified opposite to their respective names; and the Pay Masters of Pensioners in whose Circle the individuals reside will furnish the prescribed Rolls to the Department of Audit, and to the parties concerned.—

NAMES OF CLAIMANTS.	Age.	Feet.	Inches.	Caste.	Personal appearance and particular marks.	Village and Country.	Nature of relationship to the deceased.	Description of the deceased's Relatives on whose account claims are made.			Date of admission.	Date of Committee's Proceedings.	Amount of Pension.	For what period.	By what Pension Pay Master payable.
								Names.	Rank.	Last Corps.					
Nawrungun ..	70 ..	...	...	Dogra Rajpoot.	An old man, with a long white beard.	Village of Talakun, Zillah Kangra.	Father	Jhunggee	Sepoy.	4th Regt Punjab Infantry.	29th April 1858.	31st Aug 1859.	2-12-0	Life	Meerut.
Azeezooddeen Khan ..	56 ..	3	10	Puthan	Fair complexion; a mole on right side of neck; a scar or scratch on left side of head near the ear.	Village of Ram-poor, Zillah Moodabad.	Son ..	Ally Bahadur Khan	Lance Duffadar.	4th Regt Punjab Infantry.	30th May 1858.	30th May 1860.	2-12-0	Till he attains the age of 18 years.	Meerut.

No. 1. Punjab Light Field Battery.

No. 416.—*Leave of Absence*.—Captain J. R. Sladen, from 13th October to 15th November 1860, in extension of privilege leave, to remain at Murree, on urgent private affairs.

No. 417.—Laboratory-man Sergeant John Lake, late 3rd Troop, 2nd Brigade Horse Artillery, attached to the Kohat Magazine Depôt, is, at his own request, remanded to the Artillery, and is to be directed to proceed and do duty with the Artillery Division at Peshawur, pending the orders of His Excellency the Commander-in-Chief for his disposal.

No. 418.—The Dera Ghazee Khan Station Order, dated 4th October 1860, by Captain C. J. Godby, Commanding, granting leave of absence, from the 13th July to the 13th August 1860, to Shaick Kurreem Bux, Native Doctor, 4th Punjab Cavalry, to visit Dera Ishmael Khan, is confirmed.

No. 419.—The Regimental Order, dated 1st September 1860, by Captain C. B. Basden, Officiating Commandant, 5th Punjab Cavalry, directing Lieutenant G. C. Bird, doing duty, to act as Adjutant, until the arrival of Lieutenant G. B. Crispin, or until further orders, in room of Lieutenant W. C. B. Ryan, transferred to the 3rd Punjab Cavalry, is confirmed.

G. HUTCHINSON, Major,
Offg. Secy. to Govt., Punjab,
Military Department.

Opium Notification.

NOTICE is hereby given, that the Eleventh Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 5th November 1860, at 11 A. M., and will comprise 1,780 Chests, viz. :—

Behar Opium	1,270
Benares ditto	510

Total Chests ... 1,780

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th November 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 10th November 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Tuesday, the 20th November 1860.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the date specified below.

5. The Board however reserve to themselves the right of altering this date, should circumstances render it expedient to do so:—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Wednesday, 5th Dec. 1860 -	1275	509	1784

By Order of the Board of Revenue,

ASHLEY EDEN,
Offg. Junior Secretary.

FORT WILLIAM, }
The 1st October 1860.

Opium Notification.

NOTICE is hereby given, that the Twelfth or last sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 A. M., and will comprise 1,783 Chests, viz. —

Behar Opium	1,274
Benares ditto	509
Total Chests	1,783

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the Government and Exchange Gazettes, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th December 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM, }
The 1st November 1860.

No. 1186.

NOTICE is hereby given, that 4,00,000 Maunds of Chilka Kurkutch Salt, deliverable from Ghât Meetakooah in the Pooree Agency, is available for sale.

The Officiating Junior Secretary to the Board of Revenue is prepared to receive Tenders for the purchase of the above Salt, for which payment must be made, in the usual manner, into the General Treasury after acceptance of Tenders, at the rate of 330 Rupees per 100 Maunds.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

The 17th October 1860.

Notice.

No. 1221.

WITH reference to Notice dated 12th instant, inviting Tenders for the purchase of Balasore Pungah Salt, deliverable from the Export Depôts of the Agency, it is hereby notified that the Salt will remain open for sale up till 2 P. M. of Friday, the 9th November 1860.

Payment for the Salt must be made on the day following the acceptance of Tender, failing which such acceptance must be considered as cancelled.

By Order of the Board of Revenue,

A. EDEN,
Officiating Junior Secretary.

FORT WILLIAM; }
The 31st October 1860.

Notification.

ALLIPORE JAIL PRESS.

1. With reference to Notifications Nos. 4672 and 5083, dated 10th January and 20th March 1860, published in the *Calcutta Gazette* of 14th January and 21st March 1860 respectively, it is hereby intimated, for general information, that the rates for the printing of Forms in the Lithographic and Typographic Departments of the Allipore Jail Press have, with the sanction of the Government, been reduced 50 per cent.

2. All Public Officers indenting for forms are requested to submit their indents at least three months before the stock in hand is exhausted.

3. If possible, indents for regular annual supplies should not be sent later than in December of the present year. Much additional expense in packing, and risk of injury in transit, will be saved by the forms being supplied during the dry seasons.

4. In future years, indents for yearly supplies should be submitted not later than in the month of October.

5. All indents should specify, in appropriate columns, the stock in hand, the amount supplied on the preceding indent, and the quantity required for the ensuing year.

6. Emergent indents are only to be submitted in cases of real emergency, the cause of the emergency being duly stated in the column of remarks.

7. Transmitting letters are not required in the submission of indents, but each indent should be numbered, dated, and submitted in duplicate.

8. The following plan of adjustment of accounts for the Form-work executed at the Press, has received the sanction of the Government, and is to be carefully observed, in order that the accounts of the Press, and of Indenting Officers may be speedily adjusted.

With every package of forms supplied, a list will be sent from the Press, specifying the nature and number of the forms furnished. As soon as the forms have been received by the indenting officer, and it has been ascertained that the list is correct, it will be signed by the said receiving officer and transmitted to the Superintendent of the Jail Press.

The bill for the work done will be prepared in the Press, and with the list referred to above, as a receipt and voucher, will be sent to the Civil Auditor for examination and audit. When passed by this Officer, it will be transmitted to the Accountant of the Government of Bengal, who will credit the amount sanctioned to the Jail Press, and debit the cost to the Officer or Department to whom or to which the Forms have been supplied.

F. J. MOUAT,
Inspector-General of Jails,
Lower Provinces.

FORT WILLIAM;
25th October 1860. }

Notification.

OFFICERS in charge of Treasuries are requested to observe that, under instructions from the Government of India, Items of Receipt and Charge on account of the Income Tax are to be entered under a separate heading "Income Tax," instead of "Government of India," as before prescribed; and that the Tax is to be calculated according to the Table published in the *Calcutta Gazette* of the 13th instant, page 2172, which is to supersede that contained in this Office Circular No. 1058, dated 21st September 1860.

W. WATERFIELD,
Offg. Acctt. to the Govt. of Bengal.

FORT WILLIAM;
Office of Acctt., Govt. of Bengal, }
The 18th October 1860.

Notification, No. 20.

MR. J. B. SHADWELL, Assistant Commissioner, received charge of the Cossiah and Jynteah Hills Treasury on the 18th ultimo.

MR. R. C. RABEHOLM, Uncovenanted Assistant Commissioner, received charge of the Lohardugga Treasury on the 15th ultimo.

SYED-WARIS-ALI, Uncovenanted Deputy Collector, received charge of the Chumparan Treasury on the 17th ultimo.

W. WATERFIELD,
Offg. Acct. to the Govt. of Bengal.

FORT WILLIAM;
Office of Acct. to the Govt. of Bengal, }
The 1st November 1860.

Notification.

CIVIL AUDIT OFFICE,

Fort William, the 3rd November 1860.

REFERRING to the Notification of this Office, dated 11th August last, and published in the *Government Gazette* of the 22nd idem, page 1828, which has excited doubts as to whether Quarterly or Monthly Contingent Bills are required in this Office, it is now notified that MONTHLY Contingent Bills are required as heretofore.

HUGH SANDEMAN,
Offg. Civil Auditor.

Ecclesiastical.

THE REVEREND GEORGE THOMAS PALMER, of Saint Peter's College, Cambridge, M. A., Assistant Chaplain, and THE REVEREND WILLIAM JOHN PARKER, Chaplain to the Lawrence Asylum, Sanawur, have been appointed by the Lord Bishop Surrogates in this Archdeaconry for granting Episcopal Licences of Marriage.

W. H. ABBOTT, Jr.,
Offg. Registrar and Secretary.

CALCUTTA,
The 2nd November 1860. }

Notice.**HINDOO HOLIDAYS IN NOVEMBER 1860.**

1. THE General Treasury will be closed on Monday the 12th, Tuesday the 13th, Wednesday the 14th, and Thursday the 15th November 1860, on account of the Hindoo Holidays, Kalee Poojah, Bhatesdetaah, and Kartic Poojah.

2. The General Treasury will be closed on Wednesday the 21st, and Thursday the 22nd November 1860, on account of the Hindoo Holidays, Juggodhattree Poojah.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY, }
The 16th October 1860. }

Notice of the Municipal Commissioners.

APPLICATIONS, accompanied with Testimonials of Qualification, will be received by the Municipal Commissioners, till noon on Saturday, the 10th proximo, for the Office of Accountant, vacant by the resignation of Mr. J. Mackey. Salary 250 Rupees per mensem.

By Order of the Board,

ROBERT TURNBULL,

Secretary to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMISSIONERS; }
10, Channinghee Road, }
Calcutta, 31st October 1860. }

Notification.

BILLS at par on the Public Treasuries of the under-mentioned Districts may be had on application to the Accountant to the Government of Bengal:—

Districts.	Amounts available on this date.
Akyab, ..	5,00,000 at one per Cent. prem.
Backergunge, ..	2,00,000
Burdwan, ...	1,00,000
Bullooah, ...	2,00,000
Cuttack C. D. ..	50,000
Dinagapore ...	3,00,000
Gowalparah ...	20,000
Hooghly ...	20,000
Jorehaut, ...	1,00,000
Kamroop, ...	20,000
Luckimpore ...	60,000
Maldah, ...	60,000
Nuddea, ...	1,80,000
Pooree, ...	50,000
Purneah, ..	1,00,000
Pubnah ...	50,000
Rajshahye, ...	80,000 at ½ per Cent. prem.
Tipperah ...	2,00,000

W. WATERFIELD,

Offg. Acctt. to the Govt. of Bengal.

BENGAL ACCTT.'S OFFICE, }
Remittance Department, }
The 2nd Nov. 1860. }

Bills applied for after 2 P. M. will not be issued till the following day.

Bills will not be granted for less than 50 Rupees.

Garrison Order.

By Order of His Excellency the Commander-in-Chief, on and after the 1st proximo, the Water and Plassey Gates will be closed from Evening Gunfire till daylight.

The remaining Gates will be open for entrance and exit during the night.

By Order,

FRIZROY FREMANTLE, *Lt. & Capt.,*
Brigade Major.

FORT WILLIAM, }
The 27th October 1860. }

Income Tax Returns to Special Commissioner.

ALL Returns intended for the Special Commissioner should be forwarded under Seal to the Assessor of the Division or District, with a request in writing that the same may be transmitted to the Special Commissioner.

The 12th October 1860.

Nuddea Rivers.

BI-WEEKLY Water Report, showing the least Depth of Water in the Bhaugiruttee River, from 24th to 25th October 1860.

NAMES OF PLACES, &c.	Least Depth of Water.	Remarks.
Above its Entrance in Ganges ...	Ft. In. 15 0	All Boats suited for the dry season's Navigation of the Nuddea Rivers had better take the Bhaugiruttee route.
On the Entrance Bar .	3 6	
From thence to Jungypore, 13½ Miles ...	4 0	
From Jungypore to Berhampore, 46 Miles .	5 3	Least depth in } ft. in. Jellingher River } 2 9 Least depth in } Lower Mataban- } 2 8 grah ... } From Berhampore to } Cutwa, 50 Miles ... } 4 0 Least depth in } Upper Mataban- } 7 6 grah ... }
And from Cutwa to Nuddea, 46 Miles ..	8 0	

Height of water on Gauge at Berhampore on the 26th October 1860, plus 7 feet 1 inches.

T. N. ARMSTRONG, *C. E.,*
Supdt., Nuddea Rivers.

CAMP MATABANGAH ENTRANCE, }
The 30th October 1860. }

[2330]

NOTICE.

NOTICE is hereby given, that Sealed Tenders will be received up to 2 p. m. on the 30th November 1860, by the Executive Commissariat Officer at Singapore, for the supply by Contract of the Articles mentioned in the subjoined Schedule.

2. Each Tender must be accompanied by a deposit in cash of Dollars 2,000, or its equivalent, Rupees 4,400.

3. The Tender of the successful Competitor will be retained until the Commissary General's acceptance of his offer has been ascertained, and should such Competitor fail to sign the Contract Bond within three days from the date of such acceptance being made known to him, and to furnish the Security mentioned in the subjoined Schedule, his deposit will be forfeited to Government.

4. The Deposit of all others who have tendered will be returned to them on the lowest offer declared.

5. No advance of Cash will be made to the Contractor.

6. Payments will be made on presentation of Bills with Receipts for the Articles delivered.

7. A fine of Dollars 25, 50, or 100, according to the fault, will be levied for any infringement of the stipulation of the Bonds, and if frequently repeated, the Contract will be annulled and the Security confiscated to Government.

8. The Contract must not be sublet.

9. The Contractor's Securities will be restored to him immediately on completion of Contract.

By Order of the Commissary General of Madras,

G. J. S. TIREMAN, *Captain,*

Sub-Assistant Commissary General, Madras Establishment.

COMMISSARIAT OFFICE;
Singapore,
The 12th September 1860. }

N. B.—The principle of direct delivery will be observed as far as possible, i. e. Contractors will deliver on requisitions signed by the Officer or his Subordinate, obtaining Receipts after delivery. Every assistance will be given to Contractors for storing such Articles as they wish to lay up in large quantities, but at their own risk and responsibility.

SCHEDULE.

Description of Articles to be supplied	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security, or Bank Share.	Indian Currency.	REMARKS.
GRAIN AND PROVISION. <i>Victualling.</i>						
Rice (Moonghy) ...	4711002	294438	<div> <div>Singapore ..</div> <div>Penang ..</div> <div>Malacca ...</div> <div>Labuan ...</div> </div>	<div> <div>2632256</div> <div>1794880</div> <div>19266</div> <div>67600</div> </div>	10000 0	22000 0 0
Rice (Arracan) ...	827744	51734	<div> <div>Singapore ..</div> <div>Penang ...</div> <div>Malacca ...</div> </div>	<div> <div>270720</div> <div>115776</div> <div>441248</div> </div>	1000 0	2200 0 0
Rice (Java) ...	132928	7683	<div> <div>Singapore ...</div> <div>Malacca ..</div> </div>	<div> <div>89280</div> <div>43648</div> </div>	500 0	1100 0 0
Rice (Raw) .	16000	1000	<div> <div>Singapore ...</div> <div>Penang ...</div> </div>	<div> <div>8000</div> <div>8000</div> </div>	50 0	110 0 0
Dholl, Jowar ..	186156	11635	<div> <div>Singapore ...</div> <div>Penang ...</div> <div>Malacca ..</div> <div>Labuan ...</div> </div>	<div> <div>87120</div> <div>70032</div> <div>18300</div> <div>10704</div> </div>	400 0	880 0 0
Pease (Java) ..	412632	25790	<div> <div>Singapore ...</div> <div>Malacca ..</div> <div>Penang ..</div> </div>	<div> <div>225384</div> <div>64608</div> <div>122640</div> </div>	2000 0	4400 0 0

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862	Period of Delivery specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security or Bank Share.	Indian Currency	REMARKS.												
Chenna	18500	<table><tr><td>Singapore</td><td>..</td><td>10000</td></tr><tr><td>Penang</td><td>..</td><td>5000</td></tr><tr><td>Malacca</td><td>..</td><td>2500</td></tr><tr><td>Labuan</td><td>..</td><td>1000</td></tr></table>	Singapore	..	10000	Penang	..	5000	Malacca	..	2500	Labuan	..	1000			
Singapore	..	10000																
Penang	..	5000																
Malacca	..	2500																
Labuan	..	1000																
Ghee	155344	<table><tr><td>Singapore</td><td>..</td><td>89008</td></tr><tr><td>Penang</td><td>..</td><td>47008</td></tr><tr><td>Malacca</td><td>..</td><td>12192</td></tr><tr><td>Labuan</td><td>..</td><td>7136</td></tr></table>	Singapore	..	89008	Penang	..	47008	Malacca	..	12192	Labuan	..	7136	5000 0	11000 0 0	
Singapore	..	89008																
Penang	..	47008																
Malacca	..	12192																
Labuan	..	7136																
Split Pease	..	Altogether depends on departure of European Troops. Quantity small for past year.																
Salt	154944	<table><tr><td>Singapore</td><td>..</td><td>76400</td></tr><tr><td>Penang</td><td>..</td><td>54976</td></tr><tr><td>Malacca</td><td>..</td><td>20000</td></tr><tr><td>Labuan</td><td>..</td><td>3568</td></tr></table>	Singapore	..	76400	Penang	..	54976	Malacca	..	20000	Labuan	..	3568			
Singapore	..	76400																
Penang	..	54976																
Malacca	..	20000																
Labuan	..	3568																
Turmeric	8304																	
Tobacco	73688	<table><tr><td>Singapore</td><td>..</td><td>4000</td></tr><tr><td>Penang</td><td>..</td><td>3136</td></tr><tr><td>Malacca</td><td>..</td><td>832</td></tr><tr><td>Labuan</td><td>..</td><td>836</td></tr></table>	Singapore	..	4000	Penang	..	3136	Malacca	..	832	Labuan	..	836			
Singapore	..	4000																
Penang	..	3136																
Malacca	..	832																
Labuan	..	836																
Chillies	6192	<table><tr><td>Singapore</td><td>..</td><td>3500</td></tr><tr><td>Penang</td><td>..</td><td>1028</td></tr><tr><td>Malacca</td><td>..</td><td>336</td></tr><tr><td>Labuan</td><td>..</td><td>1328</td></tr></table>	Singapore	..	3500	Penang	..	1028	Malacca	..	336	Labuan	..	1328			
Singapore	..	3500																
Penang	..	1028																
Malacca	..	336																
Labuan	..	1328																
Pepper	2336	<table><tr><td>Singapore</td><td>..</td><td>1200</td></tr><tr><td>Penang</td><td>..</td><td>448</td></tr><tr><td>Malacca</td><td>..</td><td>114</td></tr><tr><td>Labuan</td><td>..</td><td>544</td></tr></table>	Singapore	..	1200	Penang	..	448	Malacca	..	114	Labuan	..	544			
Singapore	..	1200																
Penang	..	448																
Malacca	..	114																
Labuan	..	544																
Coriander Seeds	1728	..	<table><tr><td>Singapore</td><td>..</td><td>1200</td></tr><tr><td>Penang</td><td>..</td><td>224</td></tr><tr><td>Malacca</td><td>..</td><td>80</td></tr><tr><td>Labuan</td><td>..</td><td>224</td></tr></table>	Singapore	..	1200	Penang	..	224	Malacca	..	80	Labuan	..	224			
Singapore	..	1200																
Penang	..	224																
Malacca	..	80																
Labuan	..	224																
Cumin Seeds	1728	..	<table><tr><td>Singapore</td><td>..</td><td>1200</td></tr><tr><td>Penang</td><td>..</td><td>224</td></tr><tr><td>Malacca</td><td>..</td><td>80</td></tr><tr><td>Labuan</td><td>..</td><td>224</td></tr></table>	Singapore	..	1200	Penang	..	224	Malacca	..	80	Labuan	..	224			
Singapore	..	1200																
Penang	..	224																
Malacca	..	80																
Labuan	..	224																
Pig's Lard	5344	<table><tr><td>Singapore</td><td>..</td><td>4000</td></tr><tr><td>Penang</td><td>..</td><td>1344</td></tr><tr><td>Malacca</td><td>..</td><td>..</td></tr><tr><td>Labuan</td><td>..</td><td>..</td></tr></table>	Singapore	..	4000	Penang	..	1344	Malacca	Labuan			
Singapore	..	4000																
Penang	..	1344																
Malacca																
Labuan																
Salt Fish	42080	..	<table><tr><td>Singapore</td><td>..</td><td>34000</td></tr><tr><td>Penang</td><td>..</td><td>2624</td></tr><tr><td>Malacca</td><td>..</td><td>5456</td></tr><tr><td>Labuan</td><td>..</td><td>..</td></tr></table>	Singapore	..	34000	Penang	..	2624	Malacca	..	5456	Labuan			
Singapore	..	34000																
Penang	..	2624																
Malacca	..	5456																
Labuan																
Oil, Coconut	97438	..	<table><tr><td>Singapore</td><td>..</td><td>72500</td></tr><tr><td>Penang</td><td>..</td><td>15312</td></tr><tr><td>Malacca</td><td>..</td><td>9584</td></tr><tr><td>Labuan</td><td>..</td><td>42</td></tr></table>	Singapore	..	72500	Penang	..	15312	Malacca	..	9584	Labuan	..	42			
Singapore	..	72500																
Penang	..	15312																
Malacca	..	9584																
Labuan	..	42																
Onions	1896	<table><tr><td>Singapore</td><td>..</td><td>1000</td></tr><tr><td>Malacca</td><td>..</td><td>..</td></tr><tr><td>Penang</td><td>..</td><td>896</td></tr><tr><td>Labuan</td><td>..</td><td>..</td></tr></table>	Singapore	..	1000	Malacca	Penang	..	896	Labuan			
Singapore	..	1000																
Malacca																
Penang	..	896																
Labuan																
Tamarind	8136	<table><tr><td>Singapore</td><td>..</td><td>1000</td></tr><tr><td>Labuan</td><td>..</td><td>7136</td></tr></table>	Singapore	..	1000	Labuan	..	7136									
Singapore	..	1000																
Labuan	..	7136																
Bras	..	Depends altogether on requisitions from Ships; about 1,00,000 issued in 1860, none in 1859.																
Flour	..	Depends altogether on arrival and departure of Troops																

Grain and Provision and Victualing Supplies, excepting Rice, Ghee, Dhol, Java Pease, Dollars 500.

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery, specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security, or Bank Share.	Indian Currency.	REMARKS
Garlic ..	324	Or as much as may be required, quantity uncertain.				
Tea, Black ...	1500	Or as much as may be required upon the arrival of Troops.				
Coffee ...	1200	Ditto	Ditto	Ditto.		
Sugar ...	5000	Ditto	Ditto	Ditto.		
Bread ...	54000	Ditto.	{ Singapore .. 30000 Penang .. 24000			
Biscuit ..	Altogether dependent on arrival and departure of Troops.					
Beef (1st sort Grass-fed)	40000	..	{ Singapore .. 25000 Penang .. 15000	Or as much as may be required, dependent upon the arrival of Troops		
Mutton (1st sort Grass-fed) ..	Or as much as may be required					
Vegetable, consisting of Round Potatoes, Sweet Potatoes, Yams, Bombay Onions and Green Vegetables ..	70000	Or as much as may be required for Singapore and Penang.				
Fire-wood ..	200000	Or as much as may be required.				
Mustard Seed ..	As much as may be required; supply small, depends upon arrival and departure of Troops.					
Beetle-nut ..	Ditto		Ditto	Ditto		
Salt Beef in Barrel ..	3500	}	Quantity depends on arrival and departure of Troops.			
Salt Pork in Barrels ..	3500					
Water for Ships	70000 Tons	But altogether dependent upon arrival and departure of Ships				
Aril ...	Altogether dependent upon arrival and departure of Troops, or requisition from Imperial Commissariat Department, China					Grain and Provisions and Victualling Supplies, excepting Rice, Dhall, Ghee, and Java Pease, Dollars 5000. Ship Supplies 1000
Cuddala .	Depends altogether upon arrival and departure of Native Troops.					
Fan Leaves ..	Ditto	Ditto	Ditto.	}		
Hay ..	Depends upon arrival of Horses from Bombay, Madras or Calcutta.					
Straw ..	Ditto	Ditto	Ditto.			22000
Furniture for Hospitals, Offices and Barracks	Small supply, unless at the arrival of Troops, &c, when requisition will be large.					
Hospital Clothing, such as Quilts, Cotton ..	100					
Quilts, Plain ..	200					
Sheets, White ..	200					
Pillows, Coir ..	200					
Pillows, Cotton ..	50					
Pillow Cases ..	At present the supply is small, but on the arrival of a European Regiment and Sick from China the demand will be large.					
Caps, Gingham or Grey Shirting, Caps lined with Flannel ..	50					
Gowns, Gingham or Grey Shirting ..	200					
Trowsers lined, Grey Shirting ..	200					
Trowsers lined with Flannel ..	200					
White Shirts, plain ...	200					
Banians, Flannel ..	50					

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery, specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security or Bank Share.	Indian Currency.	REMARKS.
Drawers, Flannel ...	50	} As required for Hospital, or in lieu of unserviceable.		Hospital Clothing ... \$ 500 Utensils ... 100		
Gowns, Grey Shirting, lined with Flannel ..	20					
Socks, Flannel ..	100					
Socks, Worsted ..	48					
Towels, round ..	30					
Towels, small ..	20					
Blankets ..	40					
Musquito Curtains ..	12					
Slippers ..	50					
Settringees ..	50					
Tin Sauce Pans, sizes 1st 2nd and 3rd ...	36					
Tin Pots, Quarts ..	50					
Tin Pots, Pints ..	50					
Tin Dram Cups ..	12					
Bed Pans, Pewter ..	12					
Urinals, Pewter ..	12					
Spitting Pots ..	50					
Globe Lamps, complete ..	12					
Chickens ..	3000	} Daily delivery	At the different Hospitals ..	For Hospital Supplies \$ 500	Rupees 1,100	
Fowls ..	1000					
Rice Flour ..	} Supply small, but will greatly increase on the arrival of European Regiments and Sick from China.			For Hospital Supplies \$ 500	Rupees 1,100	
Leeches ..						
Plantain Leaves ..						
Wax Candles ..						
Pots of sizes ..						
Charcoal ..						
Lime ..						
Brooms ..						
Baskets ..						
Butter ..						
Bailey ..						
Carts ..	800	} Monthly Supply small				
Coolies ..	50					
Horse Boxes for boardship ..	} Altogether dependent on requisitions from Ships.			\$ 100	Rupees 220.	
Privy Boxes for boardship ..						
Caboose Boxes for boardship ..						
Kegs of sizes ..						
Bucket ..						

G. J. S. TIREMAN, Captain,

Sub-Assistant Commissary General, Madras Establishment.

COMMISSARIAT OFFICE; }
Singapore, }
The 12th September 1860. }

NOTICE.

THE under-mentioned Packages are lying on the Custom House Wharf, which, if not claimed and cleared on or before the 16th November 1860, will, under Section XIII. of Act XVI. of 1837, be sold for realization of Duty, Wharfage, and other charges that may be due thereon, without further notice:—

Date of Landing.	Mark or Address of Packages.	Ships.
1860, May 6th ...	20 Casks Merchandize B	... Maria Somes.
Ditto 12th ..	1 Cask ditto I C F	... Geologist.
Ditto „ ...	15 Cases ditto W in diamond K	... City of Pekin.
Ditto 19th ...	90 ditto ditto Mess H L I, H B	... Reunion.
Ditto 26th ...	40 ditto ditto C in diamond M	... Patriot Queen.
June 4th ..	1 ditto ditto No Mark	... City of Pekin.
Ditto 6th ...	4 Qr. Casks ditto 60 in diamond	... City of Glasgow.
Ditto „ ...	11 Cases ditto	... Ditto.
Ditto 7th ..	4 ditto ditto No Mark	... Tudor.
Ditto 8th ...	1 ditto ditto Huber and Co.	... Valle de Luz.
Unknown ..	1 ditto ditto T. J. Biddle Esq., II. M. 8th Regt.	... Ship's name unknown.
Ditto ...	2 ditto ditto F and C	... Ditto.
Ditto ..	2 Kegs ditto No Mark	... Ditto.
Ditto ..	2 Cases ditto M in diamond	... Ditto.
Ditto ..	1 Package 13 in diamond W T F	... Ditto.

F. J. COCKBURN,
Collector of Customs.

CALCUTTA CUSTOM HOUSE, }
The 2nd November 1860.

NOTICE.

The under-mentioned Packages are lying on the Custom House Wharf, which, if not claimed and cleared on or before the 30th November 1860, will, under Section XIII. of Act XVI. of 1837, be sold for realization of Duty, Wharfage, and other charges that may be due thereon, without further notice:—

Date of Landing.	Mark or Address of Packages.	Ships.
1859, November 30th...	1 Package Baggage, Mr. C. Westendorp	... Str. Nemesis.
Ditto „ ...	1 Bag ditto, No mark	... Ditto.
December 14th ...	1 Package ditto, S. Fergusson, Band 19th Regiment.	... Str. Simla.
1860, January 20th ..	1 Ditto ditto, Hocksletter	... „ Colombo.
February 6th ..	36 Cases Merchandize, II G S P	... Mary Ann Wilson.
Ditto „ ...	4 Cases ditto, II G S	... Ditto.
March 8th ...	5 Chairs, No mark	... Str. Bentinck.
April 10th ...	1 Package Baggage, Lieutenant J. Brown	... „ Nubia.
Ditto 28th ...	1 Ditto Ditto, P C	... „ Nemesis.
Ditto „ ...	4 Chairs, No mark	... Ditto.
Ditto „ ...	2 Cases Merchandize, P B C, O and C	... Terrell.
June 7th ...	2 Ditto ditto, W. B. Bennet	... Gertrude.
July 11th ...	20 Ditto ditto, double triangle	... Gustone & Louis.
Ditto 14th ...	1 Bundle Baggage, Captain D. Program	... Str. Nemesis.
August 7th ..	1 Hhd. Merchandize, No mark	... Cherokee.
Ditto 11th ...	2 Chairs	... Str. Columbian.
Ditto 21th ...	1 Cask Ditto, M and C	... Bucephalus.
Ditto „ ...	1 Hhd. ditto, No mark	... Ditto.
Unknown ..	4 Casks, the Officer 2nd Battalion II. M.'s 60th Rifles	... Ship's name unknown.
Ditto ..	1 Cask ditto, L M S and C	... Ditto.

F. J. COCKBURN,
Collector of Customs.

CALCUTTA CUSTOM HOUSE, }
The 2nd November 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Balasore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board dated 18th September 1860, in the Balasore Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee, at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved:—

Number	Towjee Number.	Names of Mehals and Pergunnahs.	Area.			Sudder Jumma.		
			B.	G.	B.	Rs.	As.	P.
4	1026	Putna Misturkoochur, Pergunnah Du-mullung	16	13	4	8	1	7
5	1027	Mouza Mudhoosoodunpore, Pergunnah Noonk-bund	19	12	1	5	12	10

The farming lease of these Mehals will expire in 1866-67 = 1274 Umlee.

A. ELIOT RUSSELL,
Collector.

BALASORE,
The 29th September 1860. }

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to a Khas Mehal, situated in the District of Pooree, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 129, dated 18th September 1860, in the Pooree Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee.

The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

1st.—Estate to be sold to the highest bidder above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchaser to be bound to respect the rights of resident cultivators who have received Pottahs from the Settling Officer.

3rd.—The present settlement of the Estate are liable to revision upon the expiry of the present lease.

4th.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

5th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount

of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

6th.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Half rental as Sudder Jumma.	Upset Price.	REMARKS.
1	56	Arazee Lakheraj. Bazeaftee Mouza. Poorsottumpoor. Pergunnah Kotdes, &c. ...	M. G. B. 35 22 2½	 24 5 9	 250 0 0	

F. H. PELLEW,
Offg. Collector.

SUB-DIVISION OF ZILLAH CUTTACK ;
Poojee Collector's Office,
The 1st October 1860. }

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Tirhoot, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government, in the Tirhoot Collectorate, on Friday, the 16th November 1860, corresponding with the 18th Kartick 1265 F. S. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jumma-bundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved :—

Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
		B. C. D.	R. A. P.
1800	Khernan, Pergunnah Loawan ...	367 17 7	150 0 0
2128	Pirree, Pergunnah Oghara ...	126 10 15 <i>Dhoorka.</i>	60 0 0
2926	Asawan, Pergunnah Suressa ...	406 13 4	205 13 2
4937	Khowna, Pergunnah Bhala ...	884 0 0	1,350 0 0
5017	Rabun, Pergunnah Burail ...	7 12 12	4 0 0
5200	Rowna Bulthee, Pergunnah Gurchawand ...	1,039 10 12½	1,405 0 0

T. BRUCE LANE,
Offg. Collector.

TIRHOOT;
Collector's Office,
The 6th October 1860. }

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the under mentioned Khas and Noabad Mehal, situated in the District of Chittagong, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue dated 11th September 1860, No 1177, in the Chittagong Collectorate on the 16th November 1860 corresponding with the Bengallee, dated 2nd Angshian 1267 B S. The purchaser of such Mehal will be subject to the Conditions laid down below:—

CONDITIONS OF SALE.

- 1st.—Estate to be sold, with the Sudder Jumma entered against it below, to the highest bidder above the upset price
- 2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jumma bundie made by the Revenue Authorities
- 3rd.—A deposit of Rupees 25 per Cent upon the amount bid will at once be made, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one
- 4th.—The Right of Government to all Minerals to be reserved —

Number	Towjee Number.	Names of Mehals and Pergunnahs	Area.	Sudder Jumma.	Upset Price	REMARKS.
		THANNAH BHATTEFFARI, MOUZAH SHILUPORI, &c.				
1	64	Izarah Golab Bebee, &c.	D K G C 451 11 5 2	Rs As P 758 7 6	Rs As P 918 1 4	

T D WARD,
Offg Collector.

CHITTAGONG COLLECTORATE, }
The 5th October 1860.

Notice

Is hereby given, that the Cachai Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N B—The last Mela was attended by a great concourse of people, and the results were so gratifying, as to encourage its continuance annually.

Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J F SHIRER,
Offg Superintendent.

ZILLAH CACHAI
Superintendent's Office,
The 16th July 1860

Cochin Light.

INFORMATION is hereby given, that the Light at Cochin instead of being raised to a height of 114 feet as usual, on and after the 15th September, will continue to be displayed at the lower elevation of sixty-seven feet until further notice. It may not therefore be visible beyond eight or nine miles.

2. The Flag Staff being under repair, a smaller temporary Mast for signaling will be put up, which will not be seen at any great distance.

JOHN J. FRANKLIN,
Supdt. of Marine.

MADRAS;
Marine Supdt's Office,
The 3rd September 1860.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 120, dated 4th September 1860, addressed to the Commissioner of Revenue of the Bhargulpore Division, in the Monghyr Collectorate, on the 30th November 1860, corresponding with the Faslee date 2nd Aughan 1268. The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummaabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4th.—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved.

W. H. HENDERSON,

Collector.

MONCHYR COLLECTORATE, }
The 10th October 1860. }

Number.	Towhee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
3RD CLASS.						
1	2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyah, Pergunnah Salemabad	0 15 0 0	2 0 0	2 0 0	
2	2531	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah	158 18 17 0	95 2 3	111 14 10	
3	2578	Beekahpoor, Pergunnah Monghyr...	0 16 0 0	3 4 0	3 4 0	
4	2621	Girdline, Thannah Rautun, Pergunnah Furkeeah	58 13 8 0	16 9 1	20 7 3	
5	2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah	155 6 6 0	42 3 6	55 3 0	
6	2641	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah	111 4 0 0	65 4 0	76 0 1	
7	2642	Invalid Jagheer of Sheer Khan, Havildar, in Thannah Jaffragunge, Pergunnah Monghyr	33 10 0 0	22 0 0	25 8 0	
8	2644	Arazie Ammanut Sircar, in Thannah Purbatta, Pergunnah Furkeeah	14 1 14 0	8 4 0	9 8 6	
9	2645	Invalid Jagheer of Shewdial Sing, Naick, in Muheshletta, Thannah Rampoor, Pergunnah Salemabad	50 9 13 0	25 2 1	31 0 4	
10	2692	Arazie Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kubkhund	138 19 19 10	96 12 10	104 13 9	
11	2700	Invalid Jagheer of Bhuwanny Sing, Naick, in Thannah Nurriar, Pergunnah Ooturkhund	25 9 14 0	16 0 0	16 0 0	
12	2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Subursah, Pergunnah Ooturkhund	30 0 0 0	10 0 0	10 0 0	
13	2703	Arazie Ammanut Sircar, in Thannah Subursah, Pergunnah Ooturkhund.	3 11 0 0	2 10 0	2 10 0	
14	2713	Arazie Ammanut Sircar, in Thannah Dhurhura, Pergunnah Monghyr...	5 8 6 0	3 5 0	4 5 3	
15	2715	Arazie Ammanut Sircar, in Thannah Arramuugur, Pergunnah Monghyr.	20 2 0 0	5 0 7	10 3 0	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Moraud Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr	98 14 4 0	55 1 5	68 3 11	
18	2825	Invalid Jagheer of Durgahee Khan, Sepoy, in Thannah Soolindabad, Pergunnah Ootukhund	49 1 7 0	22 4 0	29 1 3	
19	3034	Arazie Ammanut Sircar, in Mouzah Soorjee Chuck, Thannah Rampoor, Pergunnah Salemahad	8 5 10 0	10 4 5	12 11 0	
20	3041 & 3015	Ammanut Sircar, in Thannah Soolindabad, Pergunnah Ootukhund.	42 14 16 0	32 5 5	42 4 4	
21	3046	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ootukhund	1089 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Ranton, Pergunnah Furkeeah	11 3 13 0	4 9 0	5 10 1	
23	3070	Arazie Girdline, Thannah Jaffrah, Pergunnah Furkeeah	26 2 7 0	12 14 7½	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr	123 13 13 10	23 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar in Mouzah Singha, Thannah Dhurhura, Pergunnah Monghyr	12 10 10 0	13 2 3	16 3 6	
26	3082	Arazie Girdline, in Thannah Jaffrah-gunge, Pergunnah Monghyr	9 11 7 0	12 0 0	13 6 5½	
27	3085	Arazie Girdline, in Thannah Porbutah, Pergunnah Furkeeah	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezum Bheesty, in Thannah Bindrabun, Pergunnah Monghyr	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kubkhund	4 2 11 0	1 3 2	1 9 6	
30	3251	Ditto Ditto	35 3 16 0	19 5 9	23 14 5	
31	3256	Ditto Ditto	40 0 8 0	8 0 0	8 0 0	
32	3314	Invalid Jagheer of Alluf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr	193 19 0 0	59 2 8	77 5 4	

W. H. HENDERSON,
Collector.

Sheriff's Office, the 13th October 1860.

Notice is hereby given, that a Sessions of Over and Termiter and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. BROWN,
Sheriff.

১৩ অক্টোবর ১৮৬০ সাল।

সমাজের দেওয়া ঘাইতেছে যে আগামি

৪ ডিসেম্বর সন্ধ্যা ১৮৬০ স. লবারালমহ

দুই প্রহরের সময় কলিকাতার কোর্ট উইলি-
এমের এবং তাহার অন্তঃপাতি যে সকল
স্থান তন্নিমিত্ত বঙ্গ দেশের কোর্ট উইলি-
এমের সুপ্রিম কোর্ট আপন আদালত ঘরে
ওয়ারেটরমিনর এবং এডমাইরেলটি অর্থাৎ
মহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি
জন্য এক সেশিয়ান অর্থাৎ মিছিল করি-
বেন।

এই সেশিয়ান জতকাল পর্যন্ত বসিবেক
তাহার প্রথম দিবস দুই প্রহরের সময় তা-
হার পর প্রতি দিবস এগারো ঘণ্টার সময়
বসিবেক এ বিষয় সকলে অবগত রাখুন।

C. H. BROWN,
Sheriff.

Telegraph Department.

NOTICE.

THE following List of Telegraph Offices now open for the receipt of Messages is published for general information :—

BENGAL.

Calcutta	..	Stations on Hooghly River
Atcheepore	..	
Hooghly Point	..	
Diamond Harbour	..	
Mud Point	..	
Saugor Island	..	
Kookroohattee	..	Line to N. W. Provinces.
Kedgerree	..	
Midnapore	..	
Barrackpore	..	
Burdwan	..	
Raneegunge	..	
Burhee	..	Ganges River Line.
Sherghotty	..	
Sasseram	..	
Benares	..	
Rajmahal	..	
Monghyr	..	
Bhaugulpore	..	
Patna or Dinapore	..	

DACCA.

Jessore	..
Dacca	...

N. W. P. AND PUNJAB.

Allahabad	..	Branch to Calpee.
Cawnpore	..	
Futtyghur	..	
Agra	...	
Allyghur	..	Branch to Meerut.
Delhi	...	
Umballa	..	
Loodiana	..	
Phillour	..	Branch to Murree.
Jullunder	..	
Umritsur	..	
Lahore	..	
Rawul Pindie	..	Branch to Murree.
Attock	..	
Peshawur	...	
Mooltan	..	

BOMBAY.

Bombay	..	NORM. For use of the Governor Open when he resides at each place.
Parell	...	
Malabar Point	...	
Mathetan	..	
Dapoorree	..	
Tanna	..	
Nassick	..	Line to Agra.
Malligaum	..	
Dhoolia	..	
Bulsar	..	
Surat	..	Line to Guzerat and Scinde.
Baroda	..	
Baroach	...	
Kaira	..	
Ahmedabad	..	
Deesa	..	

Poonah	..	Branch to Seroor.
Sattara	..	
Kolapore	..	
Belgaum	...	
Dharwar	..	
Gudduck	..	

INDORE.

Seerpore	...	Line from Bombay to Agra.
Ackherpore	...	
Indore	..	
Beowra	..	
Sepree	..	
Gwalior	..	

MADRAS.

Madras	...	* Open only during residence of the Governor.
Gumdy*	..	
Mount	..	
Pondicherry	..	
Negapatam	..	Line to Ceylon.
Pootootottah	..	
Paumben	..	
Poonamallee	..	
Vellore	..	Line to Bombay.
Bangalore	..	
Seerah	..	
Pellary	..	
Mysore	..	Line to Neilgherries and Malabar Coast.
Ootacamund	..	
Mercaara	..	
Cannanore	..	
Calicut	..	
Cochin	..	

CENTRAL INDIA.

Kurnool	..	Stations of Observation in case of interruptions.
Hyderabad	..	
Secundrabad	..	
Warrungul	..	
Chanda	..	
Chinnoor	..	
Nagpore	..	
Kamptee	..	
Seone	..	
Jubbulpore	..	
Rewa	..	
Mirzapore	..	

EAST COAST.

Jelasore	...
Balasore	...
Cuttack	..
Berhanpore	..
Chicacole	..
Chutterpore or Ganjam.	..
Vizagapatam	..
Dowleisharum or Rajamundry.	..
Masulipatam	...
Bezwarrah	..
Coconada	..
Ongole	..
Nellore	..

SCINDE.

Kurrachee	..	Harbour Stations for Kurrachee and Gwatre, mouth of the Indus.
Keamaree	..	
Gizree	..	
Kotree	..	
Hyderabad	..	
Buddeena	...	
Nuggur Parkur	..	

W. B. O'SHAUGHNESSY,
*Superintendent, Electric Telegraphs in
 India and Ceylon.*

BANGALORE,
The 10th August 1859.

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Is hereby given, that the Partnership between the undersigned Frederick Alexander Malcolm Nicol, and Richard Palmer Sage. Land Owners and Proprietors of Collieries at Chowkeedangah near Raneegunge, Zillah Beerbhoom and elsewhere, under the firm of Nicol and Sage, was this day dissolved by mutual consent, and in future the business will be carried on by the said Richard Palmer Sage on his separate account, and who will pay and receive all debts owing from and to the said Partnership in the regular course of Trade.

Witness our hands this seventeenth day of
October 1860.

F. A. M. NICOL.
R. P. SAGE.

Witness to the signing hereof
by the said Frederick Alexander
Malcolm Nicol.

THOMAS HY. SCARBOROUGH,
Solicitor, 5, Bloomsbury Square,
London.

আমি, হরিচন্দ্র বোস মাং বাণীয়া
 জিলা বঙ্গ মান ।
 আমি, জীবন আর, পী, নেইন মায়ে
 বের দত্তবের মায়াই হইয়াই ইতি ।

LIABILITIES.		ASSETS.	
Proprietors' Capital	...	Government Securities	...
Reserve Fund ...	...	Dues from Government	...
Current Accounts	...	Cash	...
Loan Credits Undrawn	...	Loans on Deposit of Securities	...
Other Claims	...	Discount Loans on ditto	...
Bank Notes	...	Accounts of Credit on ditto	...
Post Bills	...	Government Bills discounted	...
Profit and Loss (<i>Rebate Account</i>)	...	Mint Certificates ditto	...
		Mercantile Bills ditto	...
		Dead Stock	...
		Stamp Duties	...
		Interest accrued	...
Co.'s Rs.	4,35,46,524 9 9		
		Government Securities	11,39,077 0 0
		Dues from Government	24,050 14 9
		Cash	2,74,63,726 15 5
		Loans on Deposit of Securities	87,12,900 0 0
		Discount Loans on ditto	43,79,250 0 0
		Accounts of Credit on ditto	2,30,900 0 0
		Government Bills discounted	2,75,783 2 7
		Mint Certificates ditto	1,19,806 2 11
		Mercantile Bills ditto	10,16,820 14 6
		Dead Stock	1,81,157 4 7
		Stamp Duties	2,433 7 0
		Interest accrued	618 12 0
Co.'s Rs.	4,35,46,524 9 9		

Co.'s Rs. 4.35.46.524 9 9

Published by order of the Directors,
GEO. DICKSON,
Secretary and Treasurer.

D. Woods,
Offc. Accountant.

Notice.

MR. JOHN PARRATT, JUNIOR, is authorized to sign
our Firm from this date.

KELLY & Co.

CALCUTTA,
The 1st November 1860.

COPIES OF THE
Report of the Indigo Commission.

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Notice.

LOST OR DESTROYED, during the Mutiny, at Shahjehanpore, on or after the 31st day of May 1857, a 4 per Cent. Government Promissory Note, No. 45712 of 1854-55, dated 30th June 1854, for Company's Rupees 500, and standing in the name of the Collector of Shahjehanpore.

Lost,

A BANK of Bengal Note, No. 28650, for Rupees 25.

Notice.

THE following Table of Rates of Postage to be levied on Letters addressed to places in Italy is to be substituted for that circulated with the Notice published by the Director-General of the Post Office on the 11th July 1860 —

ON LETTERS	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy.
	Rs As P	Rs As P
Weighting less than $\frac{1}{4}$ of an ounce	0 5 4	0 13 4
More than $\frac{1}{4}$ and less than $\frac{1}{2}$ of an ounce	0 8 0	0 14 8
" $\frac{1}{2}$ " " $\frac{3}{4}$ of an ounce	0 13 4	1 12 0
" " " 1 ounce	1 0 0	1 13 4
" 1 oz but " $1\frac{1}{4}$ ounce	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case of those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

No change is made in the Rates applicable to Newspapers.

H B RIDDELL,
Director-General of the Post Office
of India.

•SIMLA,
The 20th October 1860 }

NOTICE issued by the POST-MASTER GENERAL of BENGAL.

No. 5688.

From and after this date Letters for all the States of Italy may, at the option of the sender, be prepaid in India, and will be forwarded in the Malta Mail for transmission to their destination.

Rates of Postage are as follows, and include Indian Postage, but it is believed that Letters to any State in Italy, except those under the Sardinian Government, are subject to a further charge on delivery. —

ON LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy.
	Rs As P	Rs As P
Weighting less than $\frac{1}{4}$ of an ounce	0 5 4	0 13 4
" more than $\frac{1}{4}$ and less than $\frac{1}{2}$ of an ounce	0 8 0	0 14 8
" " $\frac{1}{2}$ " " $\frac{3}{4}$ of an ounce	0 13 4	1 12 0
" " " 1 ounce	1 0 0	1 13 4
" " 1 oz. " $1\frac{1}{4}$ ounce	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case for those addressed to Sardinia, &c.,

2 annas 4 pie are to be added for every additional quarter of an ounce in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna cannot be prepaid in India to their destination, the India Inland rate of Postage of one anna for each Paper not weighing more than six Tolas must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and Printed Papers addressed to the States in Italy, not mentioned in the preceding paragraph will be liable to the following rates of Postage —

	Rs As P
If weighing less than 2 oz	0 2 4
" more than 2 ounces but less than 4 oz	0 2 0
" " 4 " " 6 oz	0 3 4
" " 6 " " 8 oz	0 4 0
" " 8 " " 10 oz	0 5 4

C. K DOVE.

Post-Master General of Bengal.

CALCUTTA,
The 2nd November 1860 }

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 1868

The 30th October 1860 — The Overland Mail, per Steamer *Nubia*, will be closed on Thursday, the 5th proximo.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity

Weight	Via Madras.	Via Southampton.
Under $\frac{1}{4}$ ounce	Rs. 0 6 0	Rs. 0 4 0
" $\frac{1}{4}$ " "	" 0 8 0	" 0 4 0
" $\frac{1}{2}$ " "	" 0 14 0	" 0 8 0
" 1 " "	" 1 0 0	" 1 0 0
" 2 " "	" 2 0 0	" 1 0 0

No. 1852.

The 27th October 1860. — The Public are informed that an Express Packet, to the extent of 200 ounces, will be sent to Bombay on Saturday, the 3rd November, and Letters will be received up to 6 p. m. of the same day.

Each Firm or Individual will be allowed to send Letters up to one ounce in weight, and the Express Postage must be paid in Cash at the Window, at one Rupee for every $\frac{1}{4}$ of an ounce, in addition to the Steamer Postage paid by Stamps.

No. 3267.

The 30th October 1860. — The Post-Master of Calcutta begs to inform the Public that the Bullock Train will be closed from this date till further notice for the despatch of Packages, in consequence of its being required for Troops.

No. 1870.

The 31st October 1860. — Notice is hereby given that, in consequence of the departure of the Steamer *Governor Higginson* having been postponed, the Mails for Akyab, Rangoon, and Moulmain will be closed at this Office on Friday, the 2nd proximo, at 6 p. m.

PACKETS for the reception of Letters by the following Ships are open at this Office :—

NAMES OF VESSELS.	Agents.	Intended Departure.	For what Port.	Touching at	REMARKS.
Steamer <i>Nubia</i> ..	P. & O. S. N. Co.	9th November 1860	Suez	... Madras, Ceylon & Aden.	
Ship <i>Sarah Newman</i>	Kettlewell, Drabble and Co...	15th " "	London	... Cape of Good Hope.	

The 2nd November 1860

ALL Postal Authorities are to take notice of, and be guided by, the Official Notifications and Announcements published in the Postal Advertiser.

PARTIES holding Window-delivery Tickets can, on payment of one Rupee per annum extra, obtain a copy of the Postal Advertiser.

To those who do not hold such Tickets, the charge is Rupees two per annum, payable in advance.

ALL communications respecting change of address should be made to the Post-Master of Calcutta and not to the Post-Master General. Letters re-directed, whether delivered in Calcutta, or forwarded to some other Station, are taxed with "Forward Postage."

ALL complaints requiring redress, such as overcharge of Postage, mis-sending or delay in the delivery of Letters, &c., must be made to the Post-Master-General, accompanied by the Envelopes of the letters referred to; the number of the Delivery Peon should always be stated.

LIST of Dates fixed for the Despatch from Calcutta of the Overland, Burmah, and China Mails, in the 1st six months of 1860.

	July.	August.	September.	October	November.	December.	REMARKS.
Overland <i>via</i> Calcutta ..	3rd & 17th	8th & 22nd	8th & 22nd	8th & 22nd	8th & 22nd	8th & 22nd	
Overland <i>via</i> Bombay ..	12th & 27th	12th & 31st	15th ..	1st & 18th	2nd & 17th	3rd & 18th	
Burmah ..	1st & 16th	1st & 16th	1st & 16th	1st & 16th	1st & 16th	1st & 16th	
China ..	.. ..	.....	.....	..	... ..	.. ..	As opportunity serves.
Australia ..	3rd & 17th	8th & 22nd	8th & 22nd	8th & 22nd	8th & 22nd	8th & 22nd	

The 24th January 1860.

Latest safe Date of Overland Mails from Calcutta to Bombay, during the Current year.

FROM CALCUTTA.	FROM BOMBAY.	FROM CALCUTTA.	FROM BOMBAY.
Date.	Date.	Date.	Date.
No. 1.	No. 2.	No. 1.	No. 2.
		2nd November 1860.	11th November 1860.
		17th " "	26th " "
		3rd December "	12th December "
		18th " "	27th " "

The following is a revised Memo. of dates of despatch of the China Mails from Bombay, during the year 1860:—

From Bombay to Galle and China.	
16th February.	31st July.
1st March.	16th August.
16th " "	31st " "
1st April.	16th September.
16th " "	1st October.
1st May.	16th " "
16th " "	31st " "
31st " "	16th November.
16th June.	1st December.
1st July.	16th " "
16th " "	31st " "

MEMORANDUM of Costs and Places to which postage of *Postage is OPTIONAL per Outward Steamers.*

COUNTRIES AND PLACES.	LETTERS												NEWSPAPERS AND PRINTED PAPERS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
	Not exceeding 1 oz			Above 1 oz and not exceeding 1 1/2 oz			Above 1 1/2 oz and not exceeding 1 1/2 oz			Above 1 1/2 oz and not exceeding 2 oz			Above 2 oz and not exceeding 4 ounces		Above 4 ounces and less than 6 ounces		More than 6 ounces and less than 9 ounces																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
	Rs	As	P	Rs	As	P	Rs	As	P	Rs	As	P	Rs	As	Rs	As	Rs	As																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Madras	0	4	0	0	4	0	0	8	0	8	1	0	1	0	1	0	0	8																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								

MEMORANDUM of Countries and Places to which the Payment of Postage is OPTIONAL when Letters are sent by Government or Private Steamers and Sailing Vessels.

COUNTRIES AND PLACES.	LETTERS BY GOVERNMENT AND PRIVATE VESSELS.						NEWSPAPERS AND PRICES CURRENT BY GOVERNMENT OR PRIVATE VESSELS.						PARCELS WHEN SENT BY GOVERNMENT VESSELS ONLY.																				
	Not exceeding 1/4 Tola.		Exceeding 1/4 Tola and not exceeding 1/2 Tola.		Exceeding 1/2 Tola and not exceeding 1 Tola.		Exceeding 1 Tola and not exceeding 1 1/2 Tola.		Exceeding 1 1/2 Tola and not exceeding 2 Tola.		For every Tola above 2 Tola, or every Fraction thereof.		Not exceeding 6 Tola.		Exceeding 6 Tola and not exceeding 12 Tola.		Not exceeding 100 Tola.		Exceeding 100 Tola and not exceeding 200 Tola.		Exceeding 200 Tola and not exceeding 300 Tola.		Exceeding 300 Tola and not exceeding 400 Tola.		Exceeding 400 Tola and not exceeding 500 Tola.		Exceeding 500 Tola and not exceeding 600 Tola.						
	As.	P.	As.	P.	As.	P.	As.	P.	As.	P.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.			
Arracan ...	0	6	1	0	2	0	3	0	4	0	2	0	0	1	0	0	2	0	0	8	0	1	3	0	2	0	0	2	8	0	3	0	0
Madras ...																																	
Moulmein ...																																	
Pegu Provinces ...																																	
Penang ...																																	
Singapore ...																																	
Malacca ...																																	
Rangoon ...																																	
Aden ...																																	

N. B.—One Anna Ship Postage will be realized on each Letter from the Receiver when conveyed by a Private Vessel.

The 9th July 1859.—Parcels or Book Packets cannot be sent by Private Ships through the Post Office.

Notice.

THE Inland Postage on letters, &c., posted for despatch by the After-Packet must be prepaid, such letters, &c., as do not bear the Inland Postage, or are insufficiently stamped with the After-Packet Postage, will be detained and forwarded by the next Steamer.

RATES OF POSTAGE

to be collected upon Letters forwarded through the United Kingdom, addressed to the under-mentioned Colonies and Foreign Countries.

Upon Letters for those places marked, Pre-payment is compulsory.*

NOTE.—The French transit rate of two annas per quarter ounce must be collected, *in addition*, upon all Letters sent to the United Kingdom, *via* Marseilles.

COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet <i>via</i> Southampton.	COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet <i>via</i> Southampton.	COUNTRIES, &c.	Upon a Letter not exceeding half an ounce conveyed from India to the United Kingdom by Packet <i>via</i> Southampton.
	R. A. P.		R. A. P.		R. A. P.
*Africa, West Coast of..	0 7 6	Hanover	0 9 6	Russia	0 12 0
*Ascension	0 7 6	*Hayti... ..	0 7 6	St. Helena	0 7 6
Austria	0 9 6	Hesse	0 9 6	*Sandwich Islands	0 13 0
Belgium	0 6 0	Holland	0 6 0	Saxe Altenburg	0 9 6
Belize, Honduras ...	0 7 6	Homburg, Hesse ...	0 9 6	Saxe Coburg Gotha ...	0 9 6
Bermuda	0 7 6	Larnaca	0 13 0	Saxe Meiningen	0 9 6
*Bolivia	1 3 6	Lauenburg	0 11 0	Saxe Weimar	0 9 6
*Brazil	0 11 6	Lippe Detmold... ..	0 9 6	Saxony	0 9 6
Bremen	0 9 6	Lubeck	0 9 6	Schaumburg Lippe ...	0 9 6
Brunswick	0 9 6	*Martinique	0 7 6	Schwarzburg Rudolstadt..	0 9 6
*Buenos Ayres	0 7 6	Mecklenburg	0 9 6	Schwarzburg Sonderhausen.	0 9 6
*California	0 13 0	*Mexico	1 5 0	Setes	0 9 6
Cape of Good Hope ...	0 7 6	*Monte Video	0 7 6	*Siam	0 7 6
Canada	0 9 0	Nassau (Germany) ...	0 9 6	Sweden	0 13 6
*Canary Islands	0 7 6	*Natal	0 7 6	Tchisme	0 13 0
*Chili	1 3 6	*New Granada	0 11 6	Tenedos	0 13 0
*Costa Rica... ..	1 5 0	*Norway	0 15 0	*Turkey (Europe, except the	
*Cuba	0 15 6	New Brunswick ...	0 7 6	places specified... ..	0 9 6
*Curacao	0 7 6	Newfoundland	0 7 6	*United States	0 9 6
Denmark	0 11 0	Nova Scotia	0 7 6	*Venezuela	0 11 6
Ecuador	1 3 6	Oldenburg... ..	0 9 6	West Indies (British) ..	0 7 6
*Falkland Islands ...	0 7 6	*Oregon	0 13 0	West Indies (Danish) ...	0 7 6
Frankfort	0 9 6	*Peru... ..	1 3 6		
Gold Coast	0 7 6	Poland	0 12 0		
*Grey Town... ..	0 7 6	*Porto Rico	0 14 0		
*Guadaloupe	0 7 6	Prince Edward Island	0 7 6		
*Guatemala	0 7 6	Prussia	0 9 6		
Hamburgh	0 9 6	Reuss	0 9 6		

OFFICE OF THE DIRECTOR-GENERAL
OF THE POST OFFICE IN INDIA,
January 1st, 1859.

THE following Conditions are to be observed in sending Book-Packets by Post:—

1st.—The Postage must be pre-paid in full, by means of Postage Stamps affixed outside the Packet on its cover.

2nd.—Every Packet must be sent either without a cover, or in a cover open at the ends or side so, as to admit of the enclosures being removed for examination.

3rd.—The Packet may contain any number of separate books or other publications, prints or maps and any quantity of paper, parchment or vellum (to the exclusion, however, of letters whether sealed or open) and the books or other publications, prints, maps, &c., may be either printed, written or plain or any mixture of the three. Further, all legitimate binding, mounting, or covering of a book publication, &c., or of a portion thereof, will be allowed, whether such binding, &c., be loose or attached as also rollers in the case of prints or maps, markers (whether of paper or otherwise) in the case of books; and in short whatever is necessary for the safe transmission of literary or artistic matter is usually appertains thereto.

4th.—The Packet must not contain any letter, closed or open, or any enclosure sealed or otherwise closed against inspection, nor must there be any letter, or any communication of the nature of a letter written or printed in any such Packet or on its cover. Entries, however, merely stating who sends the book, &c., or to whom it is given, are not regarded as a letter.

5th.—No Book-Packet can be received if it exceeds two feet in length, width, or depth.

6th.—Any Packet which shall not be open at the ends or sides, or shall have any letter or any communication of the nature of a letter written or printed in it or upon its cover will be charged with Letter Postage.

7th.—If a Packet be found to contain any letter, whether closed or open, or any enclosure sealed or otherwise closed against inspection, or any other unauthorized enclosure, the letter or enclosure will be taken out and forwarded to the address on the Packet, charged with full Postage as an unpaid letter together with an additional Book-rate; that is, with the Postage chargeable on a Book weighing not more than half a lb, the remainder of the Packet, if duly pre-paid with Stamps, will then be forwarded to its address.

8th.—If a Packet be not sufficiently pre-paid with Stamps but nevertheless bear Stamps equal to a single Book-rate, it will be forwarded charged with the deficient Book-Postage together with an additional Book-rate; but any Packet which shall not bear Postage Stamps equal to a single Book-rate will be detained and charged with the Letter Postage.

9th.—No Book-Packet weighing more than three lbs can be sent to or from the East Indies or to New South Wales.

10th.—The Colonial Book-Post extends to those Colonies only which are so marked in the Table of Colonial and Foreign Postage.

11th.—In no case can a Book-Packet be sent to the Colonies (except at the letter rate of Postage,) through a Foreign Country.

SPECIAL Notice is directed to the suijoined Clauses of Rules, the want of attention to which has occasioned the Post Office much inconvenience.

2nd.—A separate instruction will be required for every change of address, and no instruction will be attended to for more than three months after its receipt.

3rd.—Under Section XVIII of Act XVII. of 1851, Forward Postage will be charged in addition to all other Postage due or paid thereon upon every letter without exception, which may be re-directed in any Post Office. For example, if a letter posted in Calcutta and addressed to Hooghly is, under instructions which may have been received from the addressee, re-directed in the Calcutta Post Office and sent to Barrackpore, Forward Postage will be charged in addition to the Postage which would have been due, had the letter been despatched to Hooghly according to its original address.

4th.—The practice of giving instructions to the Officers of the Post Office to intercept and re-direct letters, not only imposes much labor upon them, but in large Offices seriously retards the delivery and despatch of the mails. A register of instructions regarding changes of address will be kept in every Post Office, but it must be understood, that it is impossible to guarantee that they shall be attended to except in the case of letters received for delivery.

LETTERS and Newspapers despatched to and from the United Kingdom by private Vessels are liable to the following rates of Postage which must be pre-paid by Stamps:—

	Rs.	As.	Pie.
Letters not exceeding $\frac{1}{2}$ oz. in weight	0	4	0
Ditto exceeding $\frac{1}{2}$ oz. but not exceeding 1 oz.	0	8	0

And so on adding 8 annas for each oz. or fraction thereof which includes Inland Postage.

Newspapers not exceeding 4 oz. in weight, 1d. or 8 pie must be pre-paid by Stamp, and no Inland Postage is required upon such papers.

Parcels conveyed by the above opportunity for the United Kingdom are liable to Letter rates of Postage.

[2351]

Notice.

LETTERS arriving at the Presidency Towns by Mail Steamers will be immediately sorted for delivery according to the address alone, without any reference to instructions which may have been received regarding change of address; such changes will be left to be discovered by the Delivery Officers, and be corrected in the forward and unclaimed Departments of the Office.

Forward Postage will be charged in addition to all other Postage due or paid thereon, upon every letter, without exception, which may be re-directed in the Post Office.

Letters, &c., received by the Steamer will be delivered at the Window of the Post Office only to parties who have registered their names. Applications to the Post Office on the day of the Steamer's arrival to intercept and re-direct letters, &c., cannot be attended to, as they are found not only to impose much labour but seriously retard the delivery and despatch of the Mails.

UNDER the orders of Government, no fourth delivery of letters by the Post Office is allowed. Mails which are received by Steamers from Suez at so late an hour in the day as not to admit of the letters being taken out for delivery by 6 P. M. are detained till the following morning, but parties who have registered their names under the usual fee are entitled to receive their letters and Marseilles Newspapers so soon as the Mails are sorted, and which is generally about 2½ hours after receipt of the Mail, at the Post Office.

Forward Newspapers — Extra or Forward Postage is chargeable on every Newspaper re-directed at the Post Office of original address and forwarded to another Post Office.

MAILS for Akyab, Rangoon, and Moulmein are made up on the 1st and 16th of each month, for transmission by the Contract Steamers or by Government Vessels, which sail on the morning of the 2nd and 17th.

Notice.

No. 5159.

ON Letters and Newspapers sent in the Alexandria Packet for Jaffa, Jerusalem, Bagdad, Beyrout, Constantinople, and other places in Turkey or Syria, the following rates of Postage must be pre-paid:—

FOR LETTERS.

	Rs.	As.	P.
When not exceeding half an ounce ..	0	11	6
When above half an ounce and under one ounce	1	7	0
When above one ounce and not exceeding two ounces .	2	14	0

FOR NEWSPAPERS.

When not exceeding two ounces .	...	0	0	8
When exceeding two ounces and under four ounces .	...	0	1	6
When exceeding four ounces and under eight ounces ...	...	0	3	0
When exceeding eight ounces and under 1lb .	...	0	6	0
When exceeding 1lb and under 1½lb . .	...	0	8	0

The above rates are those chargeable upon letters and papers posted at the Presidency Towns of Calcutta, Madras, and Bombay. On letters and papers posted in the interior, as also when posted at Calcutta or Madras for transmission *via* Bombay, Indian Inland Postage must be pre-paid in addition to the above rates.

On and after the 1st of July next, Letters addressed to France or *via France*, to the Foreign Countries named in the annexed Schedule, will be conveyed at the rates detailed therein.

Care should be taken to write the words *via France* on all Letters for Foreign Countries, intended for despatch by the French route.

Letters will be registered to any Country or place, to which the entire Postage to destination can be paid in advance, that is, to any place except those marked in the Schedule with a star.* No special registration fee will be levied, but double Postage must be prepaid; no unpaid letter can be registered *via France*.

Letters POSTED in France, if sent unpaid, are charged with double French postage on delivery in India, that is, eight annas and eight pie per quarter ounce.

H. B. RIDDELL,
Director-General of the Post Office of India.

TABLE showing the rates of Postage to be collected in India on the 1st July 1960, and thenceforward, upon Letters addressed to France or Algeria, as well as upon Letters forwarded from India to Foreign Countries via France.

DESTINATIONS.		Limit to which Letters may be paid.	Not exceeding $\frac{1}{4}$ oz.	Above $\frac{1}{4}$ oz. and not exceeding $\frac{1}{2}$ oz.	Above $\frac{1}{2}$ oz. and not exceeding $\frac{3}{4}$ oz.	Above $\frac{3}{4}$ oz. and not exceeding 1 oz.
1.			Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
FRANCE OR ALGERIA	.. Destination ..		0 5 4	0 10 8	1 0 0	1 5 4
2.						
FOREIGN COUNTRIES <i>and</i> FRANCE.						
*Spain	.. } Through France.		0 6 0	0 12 0	1 2 0	1 8 0
*Portugal	.. }					
Luxemburg	} Destination					
Baden						
The Netherlands						
Belgium						
Rhenish Prussia						
Bavaria						
Wurtemberg						
German States, viz.:—Hohenzollern, Birkenfeld, Hesse Homburg, Lippe, Detmold-Schwartzburg-Rudolstadt, Reuss, Nassau	} Destination		0 6 8	0 13 4	1 4 0	1 10 8
Saxe Coburg Gotha, Saxe Meiningen, Hildburghausen, Hesse Electoral, Hesse Darmstadt, Saxe Weimar Eisenach, Frankfort-on-the-Maine, Hamburg, Bremen and Lubeck						
Switzerland						
Sardinia						
Prussia (the Rhenish Provinces excepted)						
Hanover						
Saxony						
Mecklenburg-Schwerin	} Destination		0 8 0	1 0 0	1 8 0	2 0 0
Mecklenburg-Strelitz						
Brunswick						
Oldenburg (the Principality of Birkenfeld excepted)						
Anhalt						
Austrian Dominions and Belgrade	} Destination		0 8 8	1 1 4	1 10 0	2 0 0
Denmark						
Southern Italy						

DESTINATIONS.	Limit to which Letters may be paid.	Not exceeding ½ oz.	Above ½ oz. and not exceeding 1 oz.	Above 1 oz. and not exceeding 2 oz.	Above 2 oz. and not exceeding 3 oz.
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
*Servia (Belgrade excepted) ... } *Montenegro ... }	Extreme frontier of Austria.	0 8 8	1 1 4	1 10 0	2 0 0
Moldavia ... } Wallachia ... } Turkey in Europe (the places at which France maintains Post Offices excepted) ... } <i>via</i> Austria ... }	Destination	0 12 8	1 9 4	2 6 0	3 2 8
Sweden ... } Norway ... } Poland ... } Russia ... }					
*Any Foreign Country beyond Sea to which Letters may be despatched from a Port in France by Private Ship ... }	Port of disembarkation	0 7 4	0 14 8	1 6 0	1 13 4

The postage upon Letters for places marked with a star,* *i. e.* Spain, Portugal, Servia (Belgrade excepted), and Montenegro, or for Foreign Countries beyond Sea, must be paid in advance. Letters for the other Countries specified, may either be paid in advance or forwarded unpaid, at the option of the sender.

REGISTERED LETTERS.

Letters addressed to all those Countries and places to which, according to the foregoing Table, *the entire Postage to destination can be paid in advance*, may be registered at the desire of the senders, and in such cases the Postage *must be so prepaid*, and at double the rates of Postage chargeable for ordinary Letters.

N. B.—The above rates include Indian and Steam Postage.

H. B. RIDDELL,
Director-General of the Post Office of India.

SIMLA,
The 9th June 1860. }

Notice.

NOTICE is hereby given that, under the Rules and Conditions applicable to all Packets sent by Book Post, Book Packets addressed to the under-mentioned British Colonies will in future be received at all Indian Post Offices, for despatch to their destination through the United Kingdom. The following rates of Postage must be paid in advance by means of Stamps attached to the cover of the Book Packet:—

Not exceeding 4 oz.	Above 4 oz. and not exceeding 8 oz.	Above 8 oz. and not exceeding 1 lb.	Above 1 lb. and not exceeding 1½ lb.	Above 1½ lb. and not exceeding 2 lbs.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
0 4 8	0 9 4	1 2 8	1 12 0	2 5 4

LIST of British Colonies to which Book Packets can be sent from India, via Great Britain.

Canada,
Nova Scotia,
New Brunswick,
Prince Edward Island,
Newfoundland,
Bermuda,
British West Indies,
Ascension,
St. Helena,
The Cape of Good Hope,
(But only to Cape Town, Mossel Bay, and Port Elizabeth),
Natal,
Falkland Islands,
Gambia,
Sierra Leone,
The Gold Coast,
Van Couver's Island,
Heligoland; and
The Ionian Islands.

H. B. RIDDELL,
Director-Genl. of the Post Office of India.
CAMP SIMLA,
The 10th June 1860. }

No. 2.

THE Public are informed that Book Post Packets can be sent from India to *Great Britain, via Marseilles*, according to the following Schedule. The Postage must however be prepaid by Stamps, and the conditions which now exist with regard to the Book Postage, *via Southampton*, are also applicable to the route *via Marseilles* :—

Rate of Postage.

	<i>Via Southampton.</i>	<i>Via Marseilles.</i>
	<i>Rs. As. P.</i>	<i>Rs. As. P.</i>
For a Packet not exceeding 4 oz. in weight	0 3 0	0 4 0
Exceeding 4 oz. and not exceeding 8 oz.	0 5 6	0 8 0
„ 8 oz. and not exceeding 1 lb.	0 11 0	1 0 0
„ 1 lb. „ 1½ lb.	1 0 0	1 8 0
„ 1½ lb. „ 2 lbs.	1 5 6	2 0 0
„ 2 lbs. „ 2½ lbs.	1 11 0	2 8 0
„ 2½ lbs. „ 3 lbs.	2 0 0	3 0 0

CALCUTTA, }
The 1st May 1860.

No. 2780.

Notice.

THE Public are hereby informed, that it has been arranged with the Ceylon Government that from the 1st of August next, 3*d.* or 2 annas will be levied on each letter weighing ½ oz. sent from India to any part of Ceylon by land, and that such letters will be delivered free of any additional charge.

Letters posted in Ceylon and forwarded by land will, in the same manner, be charged 3*d.* or 2 annas per ½ oz., and they will be delivered in any part of India free of any additional postage.

All such Letters must be pre-paid, otherwise they will be treated as unclaimed.

The 23rd July 1859.

LETTERS forwarded through the United Kingdom to Buenos Ayres or to any other part of the Argentine Consideration or to the Republic of Paraguay, the correspondence for which is forwarded in the Mails for Buenos Ayres, the sum of seven annas six pie must be pre-paid on a Letter not exceeding half an ounce in weight.

To the above rate, the French Transit rate of two annas the quarter ounce to be added when forwarded *via Marseilles*.

ALL Letters, Newspapers and Printed Papers, addressed to Portugal, Madeira, the Azores, the Cape de Verd Islands, and other Portuguese Possessions on the Coast of Africa, will in future be sent in the Mail for Gibraltar, and all such correspondence will be charged with only the Indian Inland rate of Postage, which must be pre-paid.

Letters sent *via Southampton* to Monte Video or any other part of the Republic of the Uruguay, will in future be charged 11*d.* or 7 annas 6 pie per half ounce, and when such letters are intended to be forwarded *via Marseilles*, an additional charge of 3*d.* or 2 annas per quarter ounce will be made.

The above rates must in all cases be pre-paid.

NOTICE ISSUED BY THE OFFICIATING DIRECTOR-GENERAL.

THE Public are hereby informed that, under an arrangement between the Secretary of State for India and Her Majesty's Post-Master General, an additional charge of one Penny will be levied from the 1st of January 1860, upon all single Newspapers and Prices Current sent from the United Kingdom to any part of India, or from any part of India to the United Kingdom *via Southampton*.

The total Postage upon each Newspaper is as under:—

	<i>Via Southampton.</i>
	<i>Rs. As. P.</i>
On a Newspaper not exceeding 4 ounces in weight	... 2 <i>d.</i> or 0 1 6
On a Newspaper above 4 ounces and under 8 ounces in weight	... 3 <i>d.</i> „ 0 2 0
On a Newspaper above 8 ounces and under 12 ounces in weight..	... 4 <i>d.</i> „ 0 3 0

The Postage of 3*d.* or 2 annas hitherto levied on each Newspaper not exceeding 4 ounces in weight sent *via Marseilles* remains unaltered.

All Newspapers posted on or after the 1st of January 1860, which may be insufficiently paid, but upon which one Penny or a single Newspaper rate of Postage has been paid will be forwarded charged with the deficiency of Postage, and a fine of one Penny or nine Pies.

Pre-payment must be made as now by Stamps.
CALCUTTA,
The 10th September 1859. }

NOTICES ISSUED BY THE POST-MASTER GENERAL OF BENGAL.

UNDER instructions from the London General Post Office, all letters to Greytown or any other part of the Republic of Nicaragua, or any part of the Mosquito Territory for transmission through the United Kingdom by way of Southampton will in future be charged at the reduced rate of 11*d.* or 7 annas 6 pie for a Letter not exceeding half an ounce in weight; whenever such letters are sent *via* Marseilles an additional postage of 3*d.* or 2 annas per quarter ounce should be charged.

The above-mentioned postage must in all cases be paid in advance.
The 30th September 1859.

UNDER instructions from the London General Post Office, letters for Spain will in future be sent in the Mails for Gibraltar, and they will be charged with Steam Postage according to the following rates:—

Not exceeding $\frac{1}{2}$ ounce 6*d.* or 4 annas, exceeding $\frac{1}{2}$ ounce and not exceeding 1 ounce, 1 shilling or 8 annas, and so on 1 shilling or 8 annas for every additional ounce or any fraction of an ounce.

The payment of Steam Postage upon all such Letters is optional, but whenever they may be posted in the Mofussil, the Indian inland postage must be pre-paid by Stamps.

The 30th September 1859.

LETTERS sent by, or addressed to Soldiers and Seamen, may be forwarded on payment of a British rate of one Penny to any part beyond Sea, with which there is a communication by means of British Mail Packets.

When, however, such letters pass through a Foreign Country, the transit rate due to each Country must be paid upon them, in addition to the British rate of one Penny, and the following Table shows the amount of the transit in each of the instances specified:—

Soldiers' or Seamen's Letters sent to or from		Amount of the Foreign Transit rate to be paid in addition to the British rate of one Penny.			
		When not exceeding $\frac{1}{2}$ ounce.		Above $\frac{1}{2}$ oz. and not exceeding $\frac{1}{2}$ ounce.	
		s.	d.	s.	d.
Panama or any other Place on the Pacific side of new Granada, Valparaiso, or any other place in Chilli ... Callas or any other place in Peru ... Vancouver's Island ... or ... British Columbia ... Canada ...	Panama	0	6	0	6
	New York and Panama	0	5	0	5
	St. Thomas and Panama	1	4	1	4
	United States	0	2	0	2

CALCUTTA,
The 21st October 1859.

Notice.
No. 7562.

UNDER instructions from the Secretary of State for India, an additional charge of one Penny will be levied from this date upon all single Newspapers and Prices Current conveyed *via* Egypt to the United Kingdom, through the United Kingdom, or to places between Egypt and the United Kingdom, such as Malta, Gibraltar, Corfu, Ionian Islands, Trieste, &c.

The total postage upon such Newspapers is as under:—

VIA EGYPT.

	d.	a.	pie.
On a Newspaper not exceeding 4 ounces in weight	2 or 1	6
On a Newspaper above 4 ounces and under 8 ounces in weight	3	2 0
On a Newspaper above 8 ounces and under 12 ounces in weight	4	3 0

Pre-payment must be made by Stamps.

The above Rules do not apply to Newspapers for France and Spain, or for transmission through France and Spain.

CALCUTTA,
The 18th January 1860. }

C. K. Dove,
Post-Master General of Bengal

Rates of Postage on pre-paid Inland Letters.

If not exceeding in weight.	Postage.	No. of Rates.
One quarter Tolah ...	Half an Anna ...	One rate.
Half a Tolah ...	One Anna ...	Two rates.
One Tolah ...	Two Annas ...	Four rates.
One and half Tolah ...	Three Annas ...	Six rates.
Two Tolahs ...	Four Annas ...	Eight rates.

For every Tolah in weight above two Tolahs two additional annas, and every fraction of a Tolah shall be charged as one additional Tolah.

Rates of Postage on Newspapers, Pamphlets, and other Printed or Engraved Papers and Proof Sheets sent by Letter Mail.

Newspapers, Pamphlets, &c., printed in India.		Imported Newspapers, Pamphlets, &c.	
Not exceeding in weight.	Postage.	Not exceeding in weight.	Postage.
Six Tolahs . . .	One Anna ...	Six Tolahs ...	One Anna.
Twelve Tolahs . . .	Two Annas ...	Twelve Tolahs ...	Two Annas.
Single Postage being added for every additional six Tolahs, fraction of six Tolahs being charged as six Tolahs.		Single Postage being added for every additional six Tolahs, fraction of six Tolahs being charged as six Tolahs.	

NOTICES ISSUED BY THE DIRECTOR-GENERAL OF THE POST OFFICE OF INDIA.

FROM this date Letters addressed to Hong-Kong and other places in China, at which there is a British Post Office, can be registered in India, under the same rules and on payment of the same fee, i. e. four annas as is payable on letters registered for Great Britain.

The 31st January 1860.

No. 9391.

BANGHY Parcels are in future not to be specially registered, as the full address and weight of all such are registered in the Post Office, and receipts are granted to Senders if required. The Post Office Officials have therefore been directed, not to accept fees for the special registration of Banghy Parcels. Articles sent on Book Post rates are not registered unless a registration fee is paid; when therefore Books or Prints or other Articles of value are sent by Book Post, the Senders can register them by payment of the usual fee of 4 annas.

CALCUTTA, }
The 30th March 1860.

No. 4990.

The 30th March 1860.—Parcels exceeding 40 Tolahs in weight for Stations named in the margin, cannot be received for despatch at this Office by Banghy, there being no Banghy Establishment on that line of road.
Diamond Harbour.
Kedgerree.
Contai.

[2357]

NOTICE.

FROM this date pre-paid Letters posted in India, addressed to any of the under-mentioned places, to be forwarded through the United Kingdom, may be registered at any Post Office in India, on payment of a Registration Fee of eight annas, in addition to the ordinary Postage due upon the Letter :—

COUNTRIES.	Postage upon a Letter under half an oz. sent <i>via</i> Southampton.	Registration Fee	Total charge on a Letter under half an oz. sent <i>via</i> Southampton.	REMARKS.
	Rs. As. P.	Rs. As. P.	Rs. As. P.	
Antiqua	0 7 6	0 8 0	0 15 6	Letters sent <i>via</i> Marseilles are liable to a charge of two annas per quarter of an ounce in addition to the Combined British and Indian postage chargeable <i>via</i> Southampton.
Bahamas	0 7 6	0 8 0	0 15 6	
Barbadoes	0 7 6	0 8 0	0 15 6	
Berbice	0 7 6	0 8 0	0 15 6	
Demerara	0 7 6	0 8 0	0 15 6	
Dominico	0 7 6	0 8 0	0 15 6	
Grenada	0 7 6	0 8 0	0 15 6	
Honduras	0 7 6	0 8 0	0 15 6	
Jamaica	0 7 6	0 8 0	0 15 6	
Montserrat	0 7 6	0 8 0	0 15 6	
Nevis	0 7 6	0 8 0	0 15 6	
St. Kitts	0 7 6	0 8 0	0 15 6	
„ Lucia	0 7 6	0 8 0	0 15 6	
„ Vincent	0 7 6	0 8 0	0 15 6	
Tortola	0 7 6	0 8 0	0 15 6	
Tohago	0 7 6	0 8 0	0 15 6	
Turks Islands	0 7 6	0 8 0	0 15 6	
Trinidad	0 7 6	0 8 0	0 15 6	
Bermuda	0 7 6	0 8 0	0 15 6	
Canada	0 9 0	0 8 0	1 1 0	
Nova Scotia	0 7 6	0 8 0	0 15 6	
New Brunswick	0 7 6	0 8 0	0 15 6	
Prince Edward Island	0 7 6	0 8 0	0 15 6	
Newfoundland	0 7 6	0 8 0	0 15 6	
Sierra Leone	0 7 6	0 8 0	0 15 6	
Gold Coast	0 7 6	0 8 0	0 15 6	
Cape of Good Hope	0 7 6	0 8 0	0 15 6	
Natal	0 7 6	0 8 0	0 15 6	
St. Helena	0 7 6	0 8 0	0 15 6	
Belgium	0 6 0	0 8 0	0 14 0	
United States	0 9 6	0 8 0	1 1 6	

H. B. RIDDELL,
Director-General of the Post Office of India.

SIMLA,
The 3rd August 1860. }

Notice.

FROM and after this date, Letters for all the States of Italy may, at the option of the Sender, be prepaid in India, and will be forwarded in the Malta Mail, for transmission to their destination.

Rates of Postage are as follows, and include Indian Postage; but it is believed that Letters to any State in Italy, except those under the Sardinian Government, are subject to a further charge on delivery :—

ON LETTERS.		To Sardinia, Tuscany, Parma Modena, and the Romagna.			To any other State in Italy.		
		Rs.	As.	P.	Rs.	As.	P.
Weighing less than $\frac{1}{4}$ of an ounce	...	0	5	4	0	13	4
More than $\frac{1}{4}$ and less than $\frac{1}{2}$ an ounce	...	0	8	0	0	14	8
" $\frac{1}{2}$ " " $\frac{3}{4}$ of an ounce	...	0	13	4	1	12	0
" $\frac{3}{4}$ " " 1 ounce	...	1	0	0	1	13	4
" 1 but " $1\frac{1}{4}$ ounce	...	1	7	8	3	6	8

For Letters exceeding the weight given above, in the case for those addressed to Sardinia, &c, 2 annas 4 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna, cannot be prepaid in India to their destination. The India Inland Rate of Postage of one anna for each Paper not weighing more than six tolahs, must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and Printed Papers addressed to the States in Italy not mentioned in the preceding paragraph, will be liable to the following Rates of Postage :—

		Rs.	As.	P.
If weighing less than two ounces	...	0	1	4
More than two ounces but less than 4 ounces	...	0	2	0
" four " " 6 "	...	0	3	4
" six " " 8 "	...	0	4	0
" eight " " 10 "	...	0	5	4

C. K. DOVE,
Post-Master General.

CALCUTTA, }
The 31st October 1860.

NOTICE ISSUED BY THE POST-MASTER GENERAL OF BENGAL.

No. 5066.

Bansberiah, situated about four miles from Hooghly.
Putteah, situated fifteen miles from Chittagong
Mirzapore, on the West side of the River near Junghypore,
subordinate to Berhampore Post Office
Madareepore, situated twenty-four miles from Burrisaul.
Meterhant, situated twenty miles East of Baraset.
Jajpore, situated about twenty-two miles from Bhuddruck.

Notice is hereby given, for the information of the Public, that Post Offices have been opened at the Stations noted in the margin.

CALCUTTA, }
The 11th October 1860.

NOTICE ISSUED BY THE POST-MASTER OF CALCUTTA.

No. 2661.

The 19th September 1860.—As very many Letters on ordinary Post Office matters are addressed by the Public to the Post-Master General instead of the Post-Master, Calcutta, and as inconvenience is the result, it is solicited the practice may be discontinued, and the Post-Master be addressed on all matters of his Office, except when any party may wish to prefer complaint to higher authority.

HOME DEPARTMENT.

No. 492.

POST OFFICE.

Fort William, the 9th March 1860.

Notification.—In modification of the Notification from this Department, dated the 25th May 1855, published in the *Calcutta Gazette* of the 2nd June 1855, and in further modification of Section VII. of Act XVII. of 1854, the Hon'ble the President in Council is pleased, under the authority vested in him by Section XXV. of the said Act, to direct that, on and after the 1st May 1860, the postage on every Newspaper, Pamphlet or other printed or engraved Paper, whether the same be imported or not imported, shall be one anna if not exceeding six Tolahs in weight, and that one additional anna shall be charged for every additional six Tolahs or fraction of six Tolahs.

His Honor in Council is also pleased, under Section XXI. of Act No. XVII. of 1854, to direct that, on and after the 1st May aforesaid, no Newspaper or other article on which postage is chargeable under Section VII. of Act XVII. of 1854, shall be forwarded by Post, unless at least one rate of postage shall be pre-paid by a Stamp or Stamps; and if any Newspaper or other article above referred to shall be posted, having affixed thereto a postage Stamp or Stamps, the value of which shall be equal to or more than a single rate of postage, but less than the full rate of postage to which such Newspaper or other article is liable, such Newspaper or other article shall be forwarded, and the deficient postage shall be charged upon delivery together with the addition of single rate of postage, or one anna, over and above the deficient postage.

(Signed)

W. GREY,
Secy. to the Govt. of India.

HOME DEPARTMENT.

No. 550.

Fort William, the 16th March 1860.

Notification.—In modification of the Notification, No. 492, dated the 9th instant, the President in Council, with a view to obviate the inconvenience which it has been represented will arise from the enforcement on so early a date as the 1st of May next of the provision respecting pre-payment of postage on Newspapers, Pamphlets, and other Printed Papers, is pleased to order that so much of the Notification as relates to pre-payment of the postage on Newspapers, Pamphlets, and other Printed Papers, shall not take effect until the 1st of January 1861.

INDIAN Inland Postage must be pre-paid on all Letters and Newspapers posted for despatch, to any place beyond the Territories under the Government of India; if not paid or insufficiently paid, such Letters, &c., must be treated as unclaimed.

MEMORANDUM showing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 10th of September 1860, and the time occupied in sorting the Letters and Papers for delivery.

Name of the Steamer	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Persons left Office.	Delivery.	No. OF BOXES OF LETTERS.			No. OF BOXES OF NEWSPAPERS AND BOOKS.		
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.
India ..	11th Oct. 1860, at 1 P. M.	2 P. M.	4½ P. M.	5½ P. M.	2 H 15 M	1	3	7	35	17	52
											7
										Total	59
										France	3
										Hong-Kong	1
										Singapore	1
										Mauritius	1
										Galle	1
										Bombay	1
										Madras	2
										Malta	1
										Alexandria	1 Bag.
										Aden	1 "
										Suez	1 Packet.
										Gibraltar	1 "
										Penang	1 "
										Bagdad	1 "
										Hong-Kong	1 "
										Mauritius	1 "
										Total	78

The 12th October 1860.

MEMORANDUM showing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 26th of September 1860, and the time occupied in sorting the Letters and Papers for delivery.

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	No. of Boxes of Letters.			No. of Boxes of News-Papers and Books.		
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.
<i>Dengal</i>	29th October 1860. at 3½ P. M.	4½ P. M.	7 P. M.	7½ P. M.	2 H. 30 M.	5	2	7	31	18	49
											7
										Total	56
										France	3
										Hong-Kong	1
										Singapore	1
										Sydney	1
										Ceylon	1
										Madras	3
										Malta	1
										Gibraltar	1
										Alexandria	1
										Bagdad	1
										Suez	1
										Aden	1
										Bombay	1
										Penang	1
										Australia	11
										Ditto	9 Bags.
										Total	94

The 30th October 1860.

It is hereby Notified that, unless marked for particular Ships, all Letters received at the General Post Office between the 1st to the 31st October, 1860, both dates inclusive, were despatched by the under-mentioned Vessels, which sailed from Calcutta on dates specified:—

Letters received on dates from and to	By what Ship despatched.	Bound to	REMARKS.
1st October 1860 ..	Steamer <i>Governor Higginson</i> ..	Akyab, Rangoon, and Moulmein	Left Town on the 2nd Oct. 1860
2nd to 16th ditto ...	" <i>Burmah</i> ..	Ditto	Left Town on the 17th ditto.
17th to 31st ditto ..	" <i>Governor Higginson</i> ..	Ditto	Will sail on the 1st Nov. 1860.
1st to 19th ditto ...	" <i>Fiery Cross</i> ..	Penang, Singapore, and China	Left Town on the 20th Oct. 1860
1st to 7th ditto ..	Ship <i>Metcor</i> ..	Melbourne	Left Town on the 8th ditto.
1st to 22nd ditto ..	" <i>Northumbrian</i> ..	Cape of Good Hope	Left Town on the 23rd ditto.
1st to 6th ditto ...	" <i>William Cole</i> ..	Mauritius	Left Town on the 7th ditto.
7th to 10th ditto ..	" <i>Eagle</i> ...	Ditto	Left Town on the 11th ditto.
11th to 16th ditto ...	" <i>Pudsey Dawson</i> ..	Ditto	Left Town on the 17th ditto.
17th to 19th ditto ..	" <i>Agra</i> ..	Ditto	Left Town on the 20th ditto.
20th to 22nd ditto ...	" <i>Maharance</i> ...	Ditto	Left Town on the 23rd ditto.
1st to 10th ditto ...	" <i>Sesostria</i> ...	Port Blair	Left Town on the 11th ditto.
11th to 22nd ditto ..	Steamer <i>Fire Queen</i> ..	Ditto	Left Town on the 23rd ditto.

Notice.

LETTERS posted in India, addressed to any place in China except Hong-Kong, can be registered only as far as the Port in India from whence they are despatched.



SUPPLEMENT TO The Calcutta Gazette.

SATURDAY, NOVEMBER 3, 1860.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE will henceforward be published, weekly or twice a week, according to circumstances, containing such Official Papers and Information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately, on a payment of six Rupees per annum if delivered in Calcutta, or twelve Rupees if sent by post.

No Official Orders or Notifications the publication of which in the GAZETTE is required by law, or which it has been customary to publish in the GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to, as heretofore.

MILITARY DEPARTMENT.

Outram Institute, Dum-Dum.

From MAJOR F. D. ATKINSON, Officiating Secretary to the Government of India, Military Department, to MAJOR GENERAL R. J. H. BIRCH, C. B., Secretary to the Government of India, Military Department, with the Governor General,—(dated Fort William, 2nd April 1860.)

SIR,—IN transmitting, for the consideration and orders of His Excellency the Governor General, the accompanying copy of a letter from the Reverend R. A. Norman, Chaplain of Dum-Dum, dated the 28th February 1860, regarding the Establishment of a Reading Room for Officers, and a Library, Museum, and Lecture Room for the Soldiers at that Station, and recommending the purchase of the Artillery Mess House for that purpose, I am desired to acquaint you, for the information of His Excellency, that the unwearied zeal with which Mr. Norman has devoted his time and attention to the moral improvement and instruction of the Soldiers with, as is well known, the most successful results, entitle his suggestion in the opinion of His Honor in Council to every consideration.

2. The President in Council would desire to follow up the commencement Mr. Norman has made and to give permanence to the experimental Establishment at Dum-Dum, so far as the means at the disposal of Government admit should the object in view meet, as His Honor in Council trusts it will, with the approbation and support of the Governor General.

3. It appears that the existing want of House accommodation for Officers at Dum-Dum will, in a great measure, cease to press when the contemplated removal of a portion of the Troops at Dum-Dum is carried out; and the Home Authorities are opposed to the provision of Public Quarters

for Regimental Officers as an ordinary arrangement.

4. The President in Council would propose, therefore, to devote the Artillery Mess House which has just been purchased at the recommendation of the Commander-in-Chief, partly with a view to the above object, to the purposes suggested by Mr. Norman for so long at least, as it can possibly be spared.

5. Should His Excellency approve of this design, I am desired to suggest that the Commander-in-Chief might be moved, should Lord Clyde also concur in the expediency of the measures now proposed, to appoint a Committee to ascertain and report for the information of Government upon the details necessary to carry out the plan sketched in Mr. Norman's letter.

6. This report might be in a shape which, if adopted and sanctioned by Government, will form a guide to the future management and development of the Institution.

7. Colonel Eyre, C. B., and the Reverend Mr. Norman might perhaps advantageously be placed upon such a Committee, associated with any other Officer or Officers the Commander-in-Chief might see fit to select.

8. The Hon'ble the President in Council thinks that it is very necessary that any such Committee should be made fully to understand that the extent to which Government will be able to aid in this, or similar undertakings, must depend in no small degree upon the moderation observed in the expenditure, whether for first outlay or for current expenses, and that this and other reasons point to the necessity for making every use of existing means and agencies for keeping the outlay required from Government as low as possible.

It often happens that the best intentions to do good in the way now proposed are frustrated by being undertaken on a scale too large and too expensive, and the necessity of caution on this head,

His Honor in Council is of opinion, cannot be too strongly impressed. Such plans often thrive best when made in the face of difficulties, and if the men themselves could be induced so far to interest themselves in these efforts for their improvement, by themselves contributing, however little, the success would be much more certain.

In conclusion, I am desired to refer to the Supplementary Minute of the Hon'ble Sir James Outram, dated 11th February last, forwarded with my letter No. 464A., of the 9th March 1860, from which His Excellency will gather the general character of the measures which appear to the President in Council best calculated to promote the moral and intellectual improvement of the Soldier in his hours of relaxation.

From the REVEREND R. A. NORMAN, to the HON'BLE SIR JAMES OUTRAM,—dated Dum-Dum, 28th February 1860)

MY DEAR SIR,—HAVING heard that the Bengal Artillery Mess Committee have determined to sell the Building (in this Cantonment) known as their Mess House, and that they have actually offered it to Her Majesty's Government for the sum of Company's Rupees (25,000) twenty-five thousand, I take the liberty of laying before you the following scheme which, if carried out, would, I am sure, be an inestimable boon to the Soldier of this place.

The plan is simply this.

That Her Majesty's Government purchase the Building for the purpose of turning it to the following uses:—

- 1st. A Reading Room for Officers.
- 2nd. A Ditto Ditto and Library for the men.
- 3rd. A Museum for the men.
- 4th. A Lecture Room ditto.

The four large Rooms being set apart for these purposes, there would still be ample space for Class Rooms, say four. Serjeants' Quarters, &c., &c.

Thus the whole would be under one roof in a Building close to the Barracks, a Building which could not be erected for six times the sum now asked for it, and which, without any money laid out, would give the Rooms described at once.

Any one who has seen the fearful mortality consequent upon that exposure to the sun and the habit of drinking which are the natural results of unemployed hours hanging heavily on the hands of uneducated men, will, I am sure, acknowledge that to give these men employment, instruction, and rational amusement, both by day and night, must be a powerful means of inducing them to lead more temperate and Soldierly lives.

For myself I have no hesitation in saying that I firmly believe the temporary Museum here, which worked for two months, was the saving of many lives by inducing the men to spend rationally those hours in which they most frequently sow the seeds of fatal disease.

If then the Museum alone could do this, attracting generally upwards of 300 of an evening, what might not we expect if Museum, Lecture Room, Class Rooms, Library, and Reading Rooms were constantly at work, offering their varied inducements to the men.

And not only would there be a saving in Military Finance, but the happiness conferred upon so

many of its subjects might well be a cause of congratulation to any Government.

As to the working of such an Institution, there would be little or no difficulty.

The Reading Rooms and Libraries and Class Rooms would be under their respective Committees; and as to the Museum, give the room only and let the thing grow, I would soon get it to work, and I feel sure the advantages it would offer to any Chaplain in bringing him into contact with the men would be so great, that there would be little doubt of its being in want of a Manager.

Commending this to your kind interest and support.

From MAJOR F. D. ATKINSON, Officiating Secretary to the Government of India, Military Department, to the REVEREND R. A. NORMAN, Dum-Dum,—(dated Fort William, 2nd April 1860)

SIR,—I AM desired to acknowledge the receipt of your letter of the 28th February 1860, to the address of the Hon'ble the President in Council, soliciting that Government will take into consideration a plan submitted by you for the purchase of the Artillery Mess House, for the purposes of a Reading Room for Officers, and a Library, Museum, and Lecture Room, &c., for the men of that Station.

I am desired to convey to you the thanks of the President in Council, both for the valuable suggestions contained in your letter, and for the unwearied zeal with which you have devoted your time and attention to the important subject of the employment, instructions, and rational amusement of the Soldiers with, as His Honor in Council has reason to know, the most successful results.

I am desired to assure you of the anxiety of the President in Council to follow up the commencement you have made, and to give permanence to the experimental Establishment at Dum-Dum, so far as the means at the disposal of Government will admit.

A copy of your letter will be sent to His Excellency the Governor General with an intimation that the President in Council would desire to support the scheme to such extent as circumstances will permit, and His Excellency will be requested, should it meet with his approbation and support, to take such further measures, and to issue such instructions as may seem expedient.

From MAJOR-GENERAL R. J. H. BIRCH, C. S., Secretary to the Government of India, Military Department, with the Governor General, to MAJOR F. D. ATKINSON, Officiating Secretary to the Government of India, Military Department,—(dated Simla, 20th April 1860.)

SIR,—IN acknowledging the receipt of your letter dated 2nd instant, with its annexure, submitting a scheme suggested by the Reverend R. A. Norman, Chaplain of Dum-Dum, for the Establishment of an Officer's Reading Room, and Library, Museum, &c., for the European Soldiers at that Station, I am directed to transmit, for the information of the President in Council, copy of a letter to the Adjutant General of the Army on the subject, and to request that the warm acknowledgments of His Excellency the Governor General, for Mr. Norman's zealous and judicious exertions on behalf of the British Soldiers, may be communicated to that gentleman.

From MAJOR-GENERAL R. J. H. BIRCH, C. B., Secretary to the Government of India, Military Department, with the Governor General, to LIEUT.-COLONEL W. A. J. MAYHEW, Adjutant General of the Army,—(dated Simla, 20th April 1860.)

SIR,—IN forwarding, in original, a letter from the Officiating Secretary to Government, Military Department, dated 2nd instant, with annexure, submitting, with the recommendation of the President in Council, a scheme suggested by the Reverend R. A. Norman, Chaplain of Dum-Dum, for the Establishment of a Reading Room for Officers, and Library, Museum, Lecture and Class Rooms for the European Soldiers at that Station, I am directed to acquaint you, for the information of the Right Hon'ble the Commander-in-Chief, that His Excellency the Governor General entirely approves of the proposal, and to request that should Lord Clyde concur in opinion as to the expediency of the measure, His Lordship may be moved to appoint a Committee to ascertain and report, for the information of Government, upon the details necessary to carry out the plan as proposed.

2. I am to add that the suggestion that Colonel Eyre, C. B., and the Reverend Mr. Norman should be placed on the Committee, appears to His Excellency the Governor General a very good one.

From MAJOR F. D. ATKINSON, Officiating Secretary to the Government of India, Military Department, to the REVEREND R. A. NORMAN,—(dated Fort William, 21st May 1860.)

REVEREND SIR,—IN continuation of my letter of the 2nd ultimo, I am desired to acquaint you that your communication of the 28th February last, regarding the appropriation of the Artillery Mess House at Dum-Dum, as a Reading Room for Officers, and a Library, Museum, and Lecture Room for the men at that Station, having been laid before the Governor General, His Excellency communicated to the Right Hon'ble the Commander-in-Chief his entire approval of the proposal, requesting that should Lord Clyde concur in the expediency of the measure, His Lordship would take the necessary steps for the appointment of a Committee to report more fully upon the plan.

The Commander-in-Chief has concurred in the view taken by Government, and a Committee will at once be formed, composed of Colonel Eyre, C. B., Lieutenant-Colonel Broome, Major Sherwill, and another Officer to be nominated by the General Officer Commanding the Presidency, who, in association with yourself, will draw up a Plan for the consideration of Government.

I have the further gratification of conveying to you, by desire of the Governor General, His Excellency's warm acknowledgment of your zealous and judicious exertions on behalf of the British Soldiers.

Extract from Proceedings of a Committee assembled by Order of the Right Hon'ble LORD CLAUDE, C. C. B., Commander-in-Chief, with the concurrence of His Excellency the Governor General, to enquire into and report upon the details of a plan proposed by the Reverend R. A. H. Norman, Chaplain of Dum-Dum, for instituting a Museum, Library, and Lecture Hall for the European Soldiers at that Station.

President.

Colonel V. Eyre, C. B., Agent for Gun Powder.

Members.

Lieutenant-Colonel Dennis, R. A., Commanding at Dum-Dum.

Reverend R. A. H. Norman, Chaplain at Dum-Dum.

Lieutenant-Colonel A. Broome, Superintendent, Gun Foundry.

Major Sherwill, Survey Department.

1. The Committee met on Saturday, 30th June 1860, at the Gun Foundry at Cossipore, at 10 A. M. The letters and documents were read by the President.

2. Certain passages were also read from a Supplementary Minute on the Amalgamation of Her Majesty's Indian Forces with the British Army, by the Hon'ble Lieutenant-General Sir James Outram, G. C. B., President of the Council, having reference to the best means of promoting the moral and intellectual improvement of the Soldier in his hours of relaxation.

3. The Committee most fully recognize and concur in the humane and enlightened principles set forth, the important duties inculcated, and the excellent practical suggestions offered for adoption, in the above-named able and admirable document.

4. They consider it of the highest importance to the future welfare of our Army, no less than to our national character as rulers of British India, that so favorable an opportunity as the present should be seized and improved for instituting a series of experiments, the leading object of which will be to elevate and uphold the character of our European Soldiers by providing wholesome, attractive, and instructive recreation, as well as profitable employment for their vacant hours, thereby weaning them from the besetting and destructive vices of ordinary Barrack life in this country, the result, it is believed, of their monotonous and wearisome existence, rather than of any special evil tendencies peculiar to their class and calling.

5. The Committee see ample cause for encouragement in the partial success which attended the recent efforts in this direction made at Dum-Dum, in the Establishment of a temporary Museum, illustrated by occasional Lectures and experiments, and enlivened by musical performances, under the general Superintendence of the Chaplain, assisted by sundry Officers and Civilians. During the two months of its existence the Museum was the daily favorite resort of some scores of Soldiers with their wives and families, and there is reason to believe that a decided decrease of intemperance and its concomitant crimes and offences was the satisfactory result.

6. The Committee therefore are prepared unhesitatingly to adopt the leading features of Mr. Norman's scheme as teeming with promise of future good to the British Soldier, and with this view they earnestly recommend that the Building recently purchased by Government for the Bengal Artillery Regiment be devoted exclusively to this special purpose, under the supervision and control of a Standing Committee, of which the Commanding Officer and Chaplain of the Station should be ex-Officio Members.

7. They now proceed to examine the scheme itself in detail, and to lay down such general leading rules and principles as seem to them most likely to ensure the maximum amount of benefit to all concerned.

Reading Rooms and Library for Officers and Men.

8. Much of the future success of the proposed Institution will depend on the degree of interest taken in it by the Officers, and this will be best secured by making them partakers in its benefits.

9. An Officer's Library (with Reading Room attached,) therefore very properly forms a leading feature in the scheme, and it should be placed on such a footing as to attract towards it all those Residents who have heretofore sought intellectual food from other sources.

10. The Room at the North end of the Building might be very well spared for this purpose, without at all interfering with the main objects of the Institution.

11. The Officers' Library should be supported by a Subscription sufficiently moderate to fall within the means of the younger Officers, and should be available to all Gentlemen Residents at Dum-Dum, either as regular or as Honorary Members.

12. Tea and Coffee should be served to all Members requiring the same, at a moderate rate.

The Soldiers' Library and Reading Room.

13. The Soldiers' Library and Reading Room should, for obvious reasons, be distinct from the Officers', and should be supported partly by Subscription.* A Sitting Room for Non-Commissioned Officers should be attached.

* Proposed rates of Subscription to Soldiers' Library		
Warrant Officers	1	0 0
Sergeants	0	4 0
Corporals	0	3 0
Privates	0	2 0

14. There should be a periodical transfer from the Officers to the Soldiers' Library of such Books as, in the opinion of the Committee, can be spared; and the Officers' Library Books should be available, under certain provisions, for any Non-Commissioned Officers requiring them for study or reference.

15. Refreshment, such as Tea, Coffee, Lemonade, and Ginger Beer, should be allowed in the Soldiers' Library at certain fixed rates. Games of Backgammon, Chess, Race, Draughts, and Bagatelle might be allowed, but no Cards or gambling.

16. A Code of Bye-laws should be hereafter drawn up for the regulation of such matters and for the internal economy of the Institution generally.

17. The next subject to be considered is the Soldiers' Museum. The Central Hall of the Building is admirably adapted for this purpose. The Museum should conform in its general features to that of the "United Service Institution" in London, and should be a receptacle for objects illustrating the Natural History and useful products of India; Military Weapons of every description; Mechanical Models; and in a general way, whatever is best calculated to amuse and instruct the Members.

18. Connected with the Museum should be Workshops for learning various Mechanical trades and pursuits, and for the preparation of Natural History specimens.

Lecture Room. 22. Thirdly, it is proposed to have a *Lecture Room*.

For that purpose the apartment hitherto used for a "Ball Room" might be appropriated. This is undoubtedly one of the most important items in the scheme, and worthy of every encouragement on the part of Government. Soldiers will eagerly listen to Lectures on subjects within their comprehension, and are often led by what they hear to follow up the new train of ideas thus opened to them, and to enlarge their knowledge by Books when procurable. Moreover this is an entertainment which the women can share with their husbands.

23. The Lecture Room should also be available for such amusements of an intellectual character as the Committee from time to time may sanction.

24. The expense of lighting up* the Library at night will be amply compensated by the additional inducements that will thereby be presented to the Soldiers to avail themselves of the advantages of the Institution, instead of having recourse to the less wholesome excitements of the Canteen or the Native Bazar.

25. The Committee having thus examined and commented upon, in detail, the several parts of the scheme submitted for their consideration, are unanimous in opinion that it is in the highest degree worthy of the liberal patronage of Government, bearing, as it does, upon the future character and career of the British Soldier in India, for whose benefit it is designed, and serving too, as it may, for a model, wherefrom, if successful, to found other similar Institutions for the amelioration of the Soldiers' lot in this land of exile; in accordance with the spirit of Sir James Outram's "Supplementary Minute" of 22nd January last, to which the Committee's attention has been particularly directed.

26. Finally, in consideration of that distinguished Officer's benevolent and persevering efforts to promote the British Soldiers' greatest good, the Committee venture to suggest that the Building at Dum-Dum be designated (should the present scheme be adopted)

"THE OUTRAM INSTITUTE."

27. Should these recommendations meet the approval of Government, it is very desirable that the Building should be at once placed at the disposal of the Committee, with a view to its being put in a state of thorough repair.

The recommendations of the Committee were submitted to Government with the full approval of His Excellency the Commander-in-Chief, and sanction has been accorded to the final Estimates and proposals. The Artillery Mess House which was purchased by Government for general purposes, has been ordered to be made over to the Committee, in order that a commencement may be made without delay, and sanction has been given to an outlay of Rupees (2,500) two thousand and five hundred for furniture, &c., and to an expenditure of Rupees (116) one hundred and sixteen per mensem for Establishment and Lighting.

R. J. H. BRUCE, Major-General,
Secy. to the Govt. of India.



APPENDIX TO
The Calcutta Gazette.

SATURDAY, NOVEMBER 3, 1860.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Tipperah, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 16th day of November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 29th day of September 1860 :—

Class I.—Permanently-settled Estate.

No. 1369.—Pergunnah Shampore, Mehal Nowrah; recorded proprietor, Mr. G. H. Lamb; sudder jumma, rupees 806-11-9.

J. D. GORDON,
Officiating Collector.

TIPPERAH;
Collector's Office,
The 2nd October 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Jessore, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 17th November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th September 1860 :—

Class I.—Permanently-settled Mehal.

No. 326.—Kismut Donar and Ashan Nuggur, Pergunnah Emadpore; recorded proprietors, Hurchunder Ghose, Brozonath Ghose, Chundernath Ghose and Bishosheree Dasia; sudder jumma, rupees 536-15-4.

R. J. WIGRAM,
Offy. Collector.

JESSORE COLLECTORATE,
The 10th October 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Tirhoot, will be put up to public and unreserved Sale, for Arrears of Revenue, at the Collector's Office of that District, on Saturday, the 17th November 1860, or 19th Kartick 1268 F., for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th September 1860 :—

Class I.—Permanently-settled Estates.

No. 39.—Mouzah Jownapore Khass, Pergunnah Balagatch; recorded proprietors, Wuzeer Lall, under guardianship of Jankee Coomar and others. The Right and Interest in the 11 annas' share of Wuzeer Lall only in this Mouzah is to be sold; sudder jumma, rupees 1,226-15-5.

No. 50.—Mouzahs Ramchunderpore, Mayda and Bhograjpore, Pergunnah Balagatch; recorded proprietors, Ragha Sing and others; sudder jumma, rupees 1,765-6-0.

No. 299.—Mouzah Kondlee Mujheesawan, Pergunnah Bhurwarrah ; recorded proprietors, Manick Misser and others ; sudder jumma, rupees 501-0-3.

No. 522.—Mouzah Hurdeeah, Pergunnah Busontrah ; recorded proprietors, Nugoo Misser and others, sudder jumma, rupees 1,202-3-0.

No. 1113.—Mouzah Tulboaree Husnagoodee, Pergunnah Gurchawund ; recorded proprietors, Bhola Roy and others ; sudder jumma, rupees 652-4-6. This Mehal is under Butwarrah, the Right and Interest only of Bhola Roy, Rambux Roy, Mohur Roy, Dookhurun Roy, Tirhboobun Roy, Soobhao Roy, Annund Gopal Sahaye, Rughoobuns Sahaye, Shunkur Sahaye, Judoobund Sahye, Narain Sahaye, Nundloul Roy, Naraindutt Roy, Doorga Roy, Khadun Roy, Dooda Roy, Dawlut Roy, Hunnooman Shabuck, Indur Roy, Runnoo Roy, Bhakee Roy, Hunnooman Roy, Jhumun Roy, Ruckhun Roy, Munooruth Roy, Jugroop Roy, Rownuck Roy, Gunesh Dutt Roy, Gosahee Roy, Bhaeah Roy, Prem Roy, Shunkur Roy, Thakoordial Singh, minor son of Dursein Roy, under the guardianship of Mussamuts Peertee Cowar, Dhunmuttee Cowar, and Doorgabeejoy Sing, father and guardian of Wooditnarin Sing, minor, Bheekaree Sing, Munhodb Sing, father and guardian of Mawah Loll Sing, minor, Beharee Sing, Munnoo Roy, Loochun Roy, Mohun Roy, Issoree Roy, Koonja Roy, Girdharce Roy, Dhunnee Roy, Jhookha Roy, Mohunt Bhugoooban Doss, Bujrunghechureelall Panday, Indur Roy, Rutton Roy, Phukun Roy, Defendants, are to be sold.

No. 1654.—Mouzah Bukhtearpore, Pergunnah Kusma ; recorded proprietors, Bhoopnarin Sing and others ; sudder jumma, rupees 572-8-3.

No. 3055.—Mouzah Shajahanpore Dusree, Pergunnah Sureissa ; recorded proprietors, Chukowree Roy and others ; sudder jumma, rupees 577-8-7.

No. 3083.—Mouzah Kuleanpore Bomeya, Pergunnah Sureissa ; recorded proprietor, Ameer Lall, applicant for Butwarrah ; sudder jumma, rupees 5,018-10-10.

No. 3083.—Mouza Kuleanpore Bomeya, Pergunnah Sureissa ; sudder jumma, rupees 5,018-10-10. This Talook is under Butwarrah, the Right and Interest only of the Defendant Proprietors, viz, Bundhoo Sing, Mawlee Sing, Chutterdhary Sing, Soodee Sing, Bheekdhary Sing, Doomah Sing, Kowur Chowdry, Ramehunder Chowdry, Jeetun Chowdry, Fuquera Roy, Shew Ram Roy, Gungapersaud, Randyal Jha, Hoolas Jha, Khukroo Jha, Bhyeah Ram Jha, Gholaub Jha, Kishnarin Jha, Runjeet Jha, Munoo Sing, Runnoo Sing, Hirdaynarin Sing, Shewdyal Sing, Hardhean Sing, Burrusah Sing, Govinda Sing, Rameaud Sing, Rambux Sing, Sumoodee Sing, Purran Sing, Durran Sing, Ramgopaul Sing, Jowahir Lall, Gunesh Dutt, Burraj Sing, Boodhun Sing, Lulleetram, Neeladoss, Munimjun Doss, Sree Kishen Doss, Joylall Misser, Chooneelall Misser, Jyahnund Misser, Mooteelall Misser, Hurnarain, Shewnarain, Bundhoo Jha, Gooroopersaud Sing, Rambhuroos Sing, Bhoopnarin Sing, Jankee Missrain, Kooldeppersand, Sham Jha, Rithlall Chowdry, Chobraman Chowdry, himself, and as heir of Singassur Dutt Chowdry, Musmut Sooha Kowur, mother and guardian of Karee Chowdry, and Banee Loll Chowdry oorf Mukoonee Chowdry, minor sons and heirs of the late Jugomohun Chowdry, Barum Dutt Chowdry, Muncheet Chowdry, Ramsahaye Sing, and Mahtab Singh, Runglall Chowdry, minor son of Goondur Chowdry, deceased, Jootee Lall, Konjbeharee Lall oorf Koonjo Lall, Musst. Seeromun Kowur, Ramlall Roy, Aujudhea Roy, and Cossee Roy, Bijja Roy, minors, under the guardianship of Musst. Ramcoomar, the mother, are to be sold.

No. 5201.—Mouzah Rownabulthee, Pergunnah Gurchawand ; recorded proprietor, Roy Nundeeputh Mahtha Bahadoor ; sudder jumma, rupees 1,405.

No. 5730.—Mouzah Mybee Tupsawah, Pergunnah Puchee ; recorded proprietors, Boadkishen Jha and others ; sudder jumma, rupees 648-6-3.

No. 5751.—Mouzah Mahadeoputtee, Pergunnah Purheeharpore Mohowas ; recorded proprietors, Rajah Rughoonundun Sing Bahadoor and others ; sudder jumma, rupees 747-4.

T. BRUCE LANK,
Officiating Collector.

TIKHOOT ;
Collector's Office,
The 18th October 1860. }

COMMISSARIAT DEPARTMENT.

CALCUTTA GAZETTE, NOVEMBER 3, 1860.

No. 79.

STATEMENT shewing rates at which the under-mentioned articles were supplied by Contract during the Official year 1859-60-61, in the Fyzabad Division.

Names of Articles.	1859-60.	1860-61.	1859-60.	1860-61.	1859-60.	1860-61.	1859-60.	1860-61.
FYZABAD.			GONDA.		SULTAN- PORE.		ROY BAREILLY.	
Bread per 100 lbs.	...	Agency.	...	Agency.	...	Agency.	...	Agency.
Beef "	Ra. A. P. 9 0 0	Ra. A. P. 9 0 0	Ra. A. P. 9 0 0	Ra. A. P. 9 0 0	Ra. A. P. 9 0 0	Ra. A. P. 9 0 0	Ra. A. P. 9 0 0	Ra. A. P. 9 0 0
Mutton "	11 0 0	11 0 0	11 0 0	11 0 0	11 0 0	11 0 0	11 0 0	11 0 0
Rice per Re.	Agency.	lbs. oz. 24 2	Agency.	lbs. oz. 28 0	...	...	lbs. oz. 20 12	lbs. 24
Sugar "	Agency.	6 2	Agency.	6 0	...	...	6 5	Agency. lbs.
Salt "	Agency.	12 12	Agency.	11 4	...	...	Agency.	12
Fire-wood "	Agency.	368 0	Agency.	Agency.	Agency.	Agency.	Agency.	Agency.
Vegetables "	lbs. 25	42 0	lbs. 25	41 4	lbs. 25	34	lbs. 21	lbs. 30
Potatoes "	21	33 0	21	30 8	21	24	25	35
Milk "	Agency.	40 0	Agency.	Agency.	...	...	Agency.	Agency.
Butter "	Agency.	2 8	Agency.	Agency.	...	...	Agency.	Agency.
Elephant Gear per Set	Ra. A. P. 18 14 0	Agency. Rs. A. P.	Agency.	Agency. Rs. A. P.	...	...	19 13 0	Agency. Rs. A. P.
Bullock Gear "	8 10 3	8 9 9	Agency.	10 11 0	...	...	9 14 9	8 10 0
Atta ...	Agency.	Agency.	Agency.	Agency.	...	...	Agency.	Agency.
Gram ...	Agency.	Agency.	Agency.	Agency.	...	...	Agency.	Agency.
Lime Juice per dozen	Agency.	Agency.	Agency.	Agency.	...	...	Agency.	Agency.
Chickens each	...	0 7 0	Agency.	Agency.	...	...	Agency.	Agency.
Eggs ...	Agency.	Agency.	Agency.	Agency.	...	...	Agency.	Agency.
Fowls each	...	0 15 6	Agency.	Agency.	...	...	Agency.	Agency.
Bhoosa per Re.	Agency.	2 5	Agency.	Agency.	...	...	Agency.	Agency.
Tinning per score	Ra. A. P. 3 12 0	Ra. A. 2 7	Ra. A. P. 4 0 0	Ra. A. P. 3 0 0	...	...	Agency. Ra. A. P.	Agency. Ra. A. P.
Quilts each	3 13 6	3 10	...	4 4 0	...	...	3 15 0	3 9 6
Sheets "	1 9 0	1 6	...	1 9 0	...	...	1 9 0	1 6 0
Suttringees "	1 5 6	1 8	...	1 12 0	...	...	1 5 0	1 8 0
Blankets "	2 5 6	1 8	...	2 0 0	...	...	2 5 0	1 9 0
Hospital Clothing per Set	26 4 0	26 4	26 4 0	26 4 0	Ra. A. P. 26 4 0	Ra. A. P. 26 4 0	26 4 0	26 4 0
Bazar Medicines ...	...	...	...	...	Agency.	...	...	...

G. B. REDDIE,

Deputy Commissary General.

DEPT. COMMY. GENL.'s OFFICE,
Central Circle, Lucknow;
The 16th October 1860.



The Calcutta Gazette.

WEDNESDAY, NOVEMBER 7, 1860.

HOME DEPARTMENT.

No. 2154.

Port William, the 5th November 1860.

Appointment.—Captain G. M. Battye, 1st European Bengal Fusiliers, to be Post-Muster General in the Panjab and Trans and Cis Sutlej States.

No. 2155.

The, 6th November 1860.

Notification.—The following Orders of Her Majesty in Council, dated the 27th August 1860, are published for general information :—

At the Court at Balmoral, the 27th day of August 1860.

PRESENT :

THE QUEEN'S MOST EXCELLENT MAJESTY
IN COUNCIL.

WHEREAS, by the "Foreign Deserters' Act, 1852," it is provided that, whenever it is made to appear to Her Majesty that due facilities are or will be given for recovering and apprehending Seamen who desert from British Merchant Ships in the Territories of any Foreign Power, Her Majesty may, by Order in Council stating that such facilities are or will be given, declare that Seamen, not being slaves, who desert from Merchant Ships belonging to a subject of such Power, when within Her Majesty's Dominions, shall be liable to be apprehended and carried on board their respective Ships, and may limit the operation of such Order, and may render the operation thereof subject to such conditions and qualifications, if any, as may be deemed expedient.

And whereas it has been made to appear to Her Majesty that due facilities will be given for recovering and apprehending Seamen who desert from British Merchant Ships in the Dominions and Possessions of His Majesty the Emperor of all the Russias,

Now, therefore, Her Majesty, by virtue of the power vested in Her by the said "Foreign Deserters' Act, 1852," and by and with the advice of Her Privy Council, is pleased to order and declare, and it is hereby ordered and declared, that from and after the publication hereof in the *London Gazette*, Seamen, not being slaves, and not being British subjects, who, within Her Majesty's Dominions, desert from Merchant Ships belonging to the subjects of His Majesty the Emperor of all the Russias, shall be liable to be apprehended and carried on board their respective Ships: Provided always that if any such deserter has committed any crime in Her Majesty's Dominions, he may be detained till he has been tried by a competent Court, and until his sentence, if any, has been carried into effect.

And the Right Hon'ble the Lords Commissioners of Her Majesty's Treasury and the Secretary of State for India in Council are to give the necessary directions herein accordingly.

(Signed) EDMUND HARRISON.

At the Court at Balmoral, the 27th day of August 1860.

PRESENT :

THE QUEEN'S MOST EXCELLENT MAJESTY
IN COUNCIL.

WHEREAS, by the "Foreign Deserters' Act, 1852," it is provided that, whenever it is made to appear to Her Majesty that due facilities are or will be given for recovering and apprehending Seamen who desert from British Merchant Ships in the Territories of any Foreign Power, Her Majesty may, by Order in Council stating that such facilities are or will be given, declare that Seamen, not being slaves, who desert from Merchant Ships belonging to a subject of such Power when within Her Majesty's Dominions, shall be liable to be apprehended and carried on board their respective

Ships, and may limit the operation of such order, and may render the operation thereof subject to such conditions and qualifications, if any, as may be deemed expedient.

And whereas it has been made to appear to Her Majesty that due facilities will be given for recovering and apprehending Seamen who desert from British Merchant Ships in the Territories of the Republic of Nicaragua.

Now, therefore, Her Majesty, by virtue of the power vested in Her by the said "Foreign Deserters' Act, 1852," and by and with the advice of Her Privy Council, is pleased to order and declare, and it is hereby ordered and declared, that from and after the publication thereof in the *London Gazette*, Seamen, not being slaves, and not being British subjects, who, within Her Majesty's Dominions, desert from Merchant Ships belonging to Citizens of the Republic of Nicaragua, shall be liable to be apprehended and carried on board their respective Ships: Provided always that if any such deserter has committed any crime in Her Majesty's Dominions, he may be detained till he has been tried by a competent Court, and until his sentence, if any, has been carried into effect.

And the Right Hon'ble the Lords Commissioners of Her Majesty's Treasury and the Secretary of State for India in Council are to give the necessary directions herein accordingly.

(Signed) EDMUND HARRISON.

No. 2156.

Mr. E. F. Harrison, of the Civil Service, is permitted to proceed to Europe on Furlough, for a period of two years from the date of embarkation.

W. GREY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

No. 5267.

Fort William, the 5th November 1860.

The appointment of Lieutenant Clay to be Second in Command of the Deolee Irregular Force, notified in General Order dated 12th June last, No. 1897, is to have retrospective effect from the 26th May 1859.

No. 5268.

The 6th November 1860.

The Governor General in Council is pleased to appoint Lieutenant-Colonel W. T. Hughes, Commanding 1st Regiment Punjab Cavalry, to officiate as Commandant of the Deolee Irregular Force, during the absence of Captain J. D. MacDonald on Sick leave, or until further orders.

No. 5272.

The under-mentioned Officers are appointed Special Assessors, under Section XXXI. of Act

No. XXXII. of 1860, in the Districts specified opposite their names, viz:—

Major A. D. Dickens, Deputy Assistant Commissary General, Lucknow.

Captain J. Leven, Deputy Assistant Commissary General, Fyzabad.

Captain T. B. Harrison, Officiating Deputy Pay-Master, Lucknow.

Captain M. M. Proctor, Cantonment Joint Magistrate, Fyzabad.

Captain W. T. MacGregor, Cantonment Joint Magistrate, Seelapore.

Lieutenant Wilcox, Cantonment Joint Magistrate, Roy Bareilly.

Captain A. S. Haig, Cantonment Joint Magistrate, Lucknow.

Lieutenant F. C. Anderson, Revenue Surveyor, Pertabgurh.

Captain D. C. Vanrener, Revenue Surveyor, Oonao.

No. 5273.

The services of Assistant Surgeon J. Murray, M.D., in Medical charge of the Mhair Regiment, are placed at the disposal of the Government of the North-Western Provinces.

No. 5276.

The services of Assistant Surgeon J. H. Sylvester, in Medical charge of the 2nd Regiment Central India Horse, are placed at the disposal of the Military Department.

No. 5279.

Sheikh Imdad Hoosein, Extra Assistant Commissioner at Raepore, availed himself, on the 4th ultimo, of the leave of absence for four months granted to him in General Order dated 25th September last, No. 4104.

No. 5280.

The under-mentioned Officers, employed under the Chief Commissioner of Oudh, have passed the prescribed Examination:—

By the Higher Standard.

Mr. R. M. Collins, Extra Assistant Commissioner.

Mr. F. Lincoln, Extra Assistant Commissioner Kullue Sahai, Clerk of the Court of Deputy Commissioner, Durriabad.

Moonshee Adjoodhia Pershad, Extra Assistant Commissioner.

Moonshee Ramdial, Extra Assistant Commissioner, in Revenue and Criminal.

Captain Proctor, } Cantonment Joint Magistrates
" " }
" " }

By the Lower Standard.

Lieutenant J. N. A. Hewett, Assistant Commissioner.

Mr. William Hutton, Head Clerk, Baraitch Commissioner's Office.

Lieutenant R. O. H. Forbes, Assistant Commissioner.

A. R. Young,

Deputy Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

MEMORANDUM.

THE arrangement of the Correspondence published in pages 2318 and 2319 of the *Calcutta Gazette* is cancelled, and the following is substituted for the same:—

No. 9939.

EXTRACT from the Proceedings of the Government of India, in the Financial Department, dated 28th September 1860.

Read the following:—

No. 2106, HOME DEPARTMENT, FORT WILLIAM, THE 22ND SEPTEMBER 1860.

FORWARDED to the Financial Department, with reference to the Extract No. 8041, dated the 7th instant, from that Department.

From W. S. SITON-KARR Esq., Officiating Secretary to the Government of Bengal, to the Secretary to the Government of India, Home Department. No. 2499, dated Fort William, 18th September 1860.

REVENUE,
Income Tax.

SIR,—I AM directed to forward, for the consideration and orders of His Excellency the Governor General in Council, the accompanying copy of a letter* from the Commissioner of Bhagulpore, submitting for decision two questions bearing on the Income Tax Act.

2. With regard to the first question, the Lieutenant Governor does not think that the Act allows an Assessor to employ others with or without an Oath of Secrecy to read Assessment Returns.

3. As regards the second question, the Lieutenant-Governor is of opinion that the Return for land should be made in the District where the land is situated.

From G. U. YULE, Esq., C. B., Commissioner of Bhagulpore, to the Secretary to the Government of Bengal, No. 169, dated 5th September 1860.

SIR,—MAY I beg the favor of a speedy reply to the two following questions regarding the Income Tax, as until my doubts are satisfied, I cannot fix the number of Assessors for these Districts, or make a selection of persons for Assessors:—

1st.—Is an Assessor required by Law to read himself in fulfilment of the Oath of Secrecy all Returns of Income made to him, and with his own hand make the entries in the abstract (Section 403) and prepare the duplicates of assessment (Section 143)?

If so, then all European and Native Deputy Collectors are shut out from being Assessors, or from exercising the powers of a Collector with regard to the Income Tax in this Division, because the Returns will be in four languages and principally in Nagree, which language no European and

no Native Deputy Collector, and very few Natives of a class likely to afford Assessors, can read fluently or write at all.

If not, then the Oath of Secrecy is, I suppose, to be administered to the Subordinates who will have to read the Returns and write the entries, &c., after the assessment has been made by the Assessor or Deputy Collector.

2nd.—Is the Return for an Estate, according to Rule 4, Section 97, whose owner is non-resident, to be made by his Agent under either Section 10 or Section 80 in the District where the Estate lies, or is it to be made by the owner in the District where he may reside, and where is the assessment to be made?

If the Returns and assessment of an Estate here, for instance, are to be made in Calcutta because the owner resides there, then the cheating will be enormous and the confusion and correspondence tremendous.

FINANCIAL DEPARTMENT, FORT WILLIAM, THE 25TH SEPTEMBER 1860.

Resolution.

HIS Excellency the Governor General in Council agrees in the view taken by the Hon'ble the Lieutenant-Governor of Bengal in respect to the first question. The Returns of Income should be required to be made in English, or in the Official language of the District.

2. With respect to the second question, His Excellency in Council considers, that the Return for an Estate, the owner of which is non-resident, should be made by his Agent in the District where the land is situated.

ORDERED, that a copy of the above be forwarded to the Home Department for information and communication to the Government of Bengal.

Ordered also, that a copy of the above be forwarded to the Foreign Department for information and communication to the Administrations under that Department.

Ordered further, that a copy of the above be forwarded to the Governments of Madras, Bombay, North-Western Provinces, the Punjab, and the Straits Settlements for information and necessary orders.

(A true Extract)

(Sd) C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 3031.

FROM H. BELL, Esq.,
Under-Secy. to the Govt. of Bengal,

TO THE SECY. TO THE GOVT. OF INDIA,
Home Department.

Fort William, the 12th October 1860

Revenue.

SIR,—WITH reference to paragraph 2 of the Resolution of the Government of India in the Financial Department, No. 9939, dated the 28th

ultimo, (forwarded with your Office Memorandum No. 2203 of the 3rd instant,) in which His Excellency the Governor General in Council decided that the Return under Rule 4, Section XCVII. Act XXXII. of 1860, for an Estate, the owner of which was non-resident, should be made by the Agent in the District where the land might be situated, I am desired to forward, for the consideration and orders of His Excellency, a copy of a letter No. 77, of the 8th instant, from the President of the Income Tax Commission, containing a proposition on the same subject.

2. The Commission recommend that one *general* Return of *all* lands and house property should be made in the District where the party resides, and that the Return of land and property held *in any one District* shall be made to the Collector of that District.

3. The Lieutenant-Governor thinks the modification desirable, and accordingly recommends it for the sanction of the Supreme Government.

I have, &c.,

(Signed) H. BELL,

Under-Secy. to the Govt. of Bengal.

No. 77.

FROM A. GROTE, Esq.,

President of the Income Tax Commission,

TO W. S. SETON-KARR, Esq.,

Offg. Secy. to the Govt. of Bengal.

Dated the 8th October 1860.

SIR,—I HAVE the honor to request the instructions of His Honor the Lieutenant-Governor on the following point.

2. The Act provides (Rule 4, Section XCVII.) for a general Return of all lands and house property *in whatever District situated*. There are many wealthy residents of Calcutta and the Suburbs, who hold such property in a dozen Districts, and even beyond the limits of the Lower Provinces, and they are puzzled where to make their Returns.

3. Strictly speaking, they should make Returns not only to our Commission but to the Collectors of the several Districts in which their property is situated. But it is better, we think, to dispense with such repetitions. For the purposes, of the Acts, it will be sufficient if such parties make one general Return of *all* their land and house property, and confine their District Returns to an enumeration of what they hold in the particular District in which the Return is made. The general Return should always be made to the Commissioner or the Collector of the District in which the party resides.

4. I think it very necessary that there should be one general Return of land and house property. There are many residents of Calcutta who hold such property, rent free lands especially, in Districts, the Collectors of which have no record or knowledge of their ownership. A general rule on the subject will be necessary, should His Honor

the Lieutenant-Governor take the same view of it, which is held by our Commission.

No. 2347.

FORWARDED to the Financial Department for consideration and orders.

By Order, &c.,

(Sd.) H. U. BROWN,

Under-Secy. to the Govt. of India.

HOME DEPARTMENT,
The 18th October 1860. }

No. 102.

FINANCIAL DEPARTMENT.

Fort William, the 31st October 1860.

THE modification recommended by the Lieutenant-Governor of Bengal is approved.

COPY forwarded to the Home Department, with reference to Endorsement No. 2347, dated 18th instant, for communication to the Government of Bengal.

COPY of the above published in the *Calcutta Gazette* for general information.

No. 108.

Extract from the Proceedings of the Government of India, in the Financial Department, under date the 2nd November 1860.

READ again the Extract from the Proceedings of Government in this Department, No. 9939, dated 28th September 1860.

RESOLUTION.—His Excellency the Governor General in Council resolves, that paragraph 1 of the Financial Resolution noted above, be modified as follows:—

Present Ruling.

His Excellency the Governor General in Council agrees in the view taken by the Hon'ble the Lieutenant-Governor of Bengal in respect to the first question. The Returns of Income should be required to be made in English, or in the Official language of the District.

Altered Ruling.

His Excellency the Governor General in Council agrees in the view taken by the Hon'ble the Lieutenant-Governor of Bengal in respect to the first question, provided the Returns of Income are made in English, or in the Official language of the District; if made in any other language which may be unknown to the Assessor, the Oath of Secrecy should be administered to the Subordinates, who will have to read the Returns and write the Entries, &c., after the Assessment has been made by the Assessor or Deputy Collector.

The 2nd paragraph of the Resolution to be retained without any alteration.

ORDER.—Ordered, that the above Resolution, as now modified, be published in the *Calcutta Gazette*.

for the information and guidance of all Departments, Governments, and Officers concerned.

(A true Extract)

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

Extract from a letter from the Secretary to the Government of India, in the Financial Department, to the Civil Auditor, Bombay, dated 1st November 1860, No. 10936.

I AM directed to acknowledge the receipt of your letter No. 1759, dated 20th ultimo, and in reply to state that the Visitation allowance granted to the Bishop during the period he is absent on tour in his Diocese, may be looked upon as a travelling allowance and exempted from assessment of Income Tax.

No. 103.

COPY of the foregoing paragraph published in the *Calcutta Gazette* for general information.

By Order of the Governor General in Council,

C. HUGH LUSHINGTON,
Secy to the Govt. of India.

No. 104.

Extract from the Proceedings of the Government of India in the Financial Department, under date the 1st November 1860.

READ again the Financial Resolution, dated the 27th October 1860, directing that all rulings connected with the Income Tax be hereafter published in the *Calcutta Gazette* for the information and guidance of all Officers concerned, and that those rulings which have not already been published be now published.

Read the following papers containing rulings which have not been published :—

No. 149.

Extract from the Proceedings of His Excellency the Governor General in Council, in the Military Department, under date the 6th August 1860.

No. 322.

FROM LIEUT.-COLONEL J. HANNYNGTON,
Offg. Military Auditor General,
and Controller of Military Finances,

TO THE SECY. TO THE GOVT. OF INDIA,
Military Department.

Port William, the 1st August 1860.

SIR,—I HAVE the honor to state that the Presidency Pay-Master has enquired, with advertence to Clause 127 of Act XXXII. of 1860, whether Pensioned Soldiers equally with effective Non-Commissioned Officers and Privates, are exempted from the Income Tax.

Chelsea Pensioners in England do not pay the Tax; but that may be, because War Office Regulations, Page 235. it does not extend to Incomes so small as their stipends. They are also liable to serve in a Veteran Battalion, or in a Regiment of the Line within the United Kingdom.

It was intimated in Government letter No. 579, of 16th February 1853, that Pensioners are not subject to Military Law but to the Civil Tribunals.

If the Income Tax be recovered from Military Pensioners, I apprehend that the Pensions of European and Native Officers will be liable equally with the stipends of Non-Commissioned Officers and Privates.

There does not appear to be any exemption in the Act.

RESOLUTION.—The Right Hon'ble the Governor General in Council resolves that Military Pensioners, as coming within the spirit of Section CXXVII. of the Income Tax Act, are exempted from the Tax.

ORDERED, that a copy of the above be transmitted to the Financial Department for information.

(True Extract)

(Sd.) R. J. H. BIRCH, Major-Genl.,
Secy. to the Govt. of India.

ORDERED, that a copy of the above Extract be forwarded to the Accountant-General to the Government of India, the Accountants-General, Madras and Bombay, and the Accountants, Bengal, the North-Western Provinces, and the Punjab, for their information.

(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

FORT WILLIAM;
Financial Department,
The 7th August 1860.

No. 752.

FROM THE HON'BLE E. DRUMMOND,
Accountant-General to the Govt. of India,

TO C. H. LUSHINGTON, Esq.,
Secretary to the Government of India,
Financial Department.

SIR,—I HAVE the honor to request the instructions of Government in regard to the proper construction of Sections CXI. to CXIV. of Act XXXII. of 1860, for the guidance of Accountants and Treasury Officers generally.

2. From the accompanying correspondence* it will be remarked that there is a difference of opinion as to the true intent of Section CXII.

3. The meaning of the Act appears to me to be that duties assessed under Schedules 1 and 2 shall be paid into the Treasury of the Presidency Towns, Stations in the Straits Settlements, or Districts in which they shall be assessed, and that a separate account thereof shall be kept in such Treasury; and that such duties, together with receipts specified in Section CCXLI., are the residue referred to in Section CXIV.

4. Further it appears to me that duties paid under Schedules 3 and 4 are to be shown in a separate account in the Treasury into which they are paid, and that the total amount so paid throughout India is ultimately to be appropriated in the manner laid down in Section CXCIII.

I have, &c.,

(Sd.) E. DRUMMOND,
Acct. Genl. to the Govt. of India.

FORT WILLIAM;
*Acct. General's Office,
General Department,
The 17th August 1860.*

No. 7330.

FROM C. H. LUSHINGTON, Esq.,
*Secretary to the Government of India,
Financial Department.*

TO THE HON'BLE E. DRUMMOND,
Accountant-General to the Govt. of India.

*Fort William, Council Chamber,
The 21st August 1860.*

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No. 752, dated the 17th instant, requesting instructions in regard to the proper construction of Sections CXC. to CXCIV. of Act XXXII. of 1860, for the guidance of Accountants, and Treasury Officers generally, and stating that there is a difference of opinion as to the true intent of Section CXCII.

2. In reply, I am desired to inform you, that the separate account referred to in Section CXCII. is not intended to include the duty assessed either upon interest on Government Securities, or upon salaries of Public Officers, and consequently that no note need be made on Interest Drafts, or on Salary Bills, of the place of residence of the holders. The account under Section CXCII. is intended to include only the 1 per Cent. assessed on persons residing in or carrying on business in any Presidency Town or Station, or in any District, and assessed at the place of residence or of business, under the Rules of the Act.

3. With the above explanation, I am desired to add the bearing of Sections CXC. CXCI. CXCIII. and CXCIV. will be clear.

I have, &c.,

(Sd.) C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

ORDERED, that a copy of the above letter be sent

* Foreign, Home, Military, and Public Works Departments.
† Governments of Madras, Bombay, Bengal, North-Western Provinces, Punjab, and Straits Settlements.
‡ Accountants-General Madras and Bombay. Accountants, Bengal, North-Western Provinces, and Punjab.
Civil Auditors, Fort William, Madras, Bombay, North-Western Provinces, and Punjab.

to the Departments,* Governments,† and Officers,‡ noted in the margin, for information and guidance.

(Sd.) C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No.

FROM H. D. SANDEMAN, Esq.,
Offg. Civil Auditor,

TO W. GREY, Esq.,
Secy., Home Department.

Fort William, the 21st August 1860.

SIR,—I HAVE the honor to request that you will have the goodness to inform me whether it is intended, under Section CXXVII. of Act XXXII. of 1860, to exempt the Officers and Public Servants noted in the margin, whose salaries may be less than Rupees 415-6-0 a month, from the operation of the Income Tax.

I have, &c.,

(Sd.) H. D. SANDEMAN,
Offg. Civil Auditor.

No. 1590.

FROM LORD H. ULICK BROWNE,
*Under-Secy. to the Govt. of India,
Home Department,*

TO H. D. SANDEMAN, Esq.,
Offg. Civil Auditor.

Fort William, the 27th August 1860.

HOME DEPARTMENT,
REVENUE.

SIR,—IN reply to your letter No. —, dated the 21st instant, I am directed to communicate as follows:—

1st. Under Section VII. of Act No. XXXIX of 1860, Assistant Surgeons of Her Majesty's Indian Military Forces, employed as Assistant Surgeons of Civil Stations, are not exempted from the operation of the Income Tax.

2nd. Under the terms of Section CXXVII. of Act No. XXXII. of 1860, all Officers of Civil Police are exempted.

3rd. Jail Darogahs are not exempted.

I have, &c.,

(Sd.) H. ULICK BROWNE,
Under-Secy. to the Govt. of India.

No. 541.

TO THE SECRETARY TO THE GOVT. OF INDIA,
Financial Department.

SIR,—I HAVE the honor to submit copy of a correspondence with the Solicitor to Government, and the original Opinion of the Advocate-General, and the cancelled London Bill, No. 70, dated 7th June 1860, referred to therein, for information and such orders as Government may see fit to issue.

I have, &c.,

(Sd.) J. I. HARVEY,
Sub-Treasurer.

FORT WILLIAM;
*General Treasury,
The 5th September 1860.*

No. 524.

TO THE SOLICITOR TO GOVERNMENT.

SIR,—I HAVE the honor to refer you to Rule 2, Section XCIX. Act XXXII. of 1860, and to forward for inspection a London Bill, No. 70, dated 7th June 1860, drawn on India, in payment of Interest accruing on Enfaced Government Promissory Notes of the Indian Government held in England, and to request that you will obtain for me the opinion of the Advocate-General with the least possible delay, on the point whether *similar Bills*, BEING FOR AMOUNT OF INTEREST FALLING DUE ON OR AFTER THE 1st AUGUST 1860, and on which the Income Tax (I presume the English Tax) has been deducted in England, as shewn in the Bill herewith forwarded, are, on presentation for payment *here*, subject to further deduction of Indian Government Income Tax, under the Section above quoted, or are exempt from any further charge on account of Income Tax in India in consequence of the deduction, as shewn in the Bill of the Income Tax in England.

I have, &c.,

(Sd.) J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY, }
The 4th September 1860. }

P. S.—The return of the Bill sent for inspection is requested when no longer required.

(Sd.) J. I. HARVEY,
Sub-Treasurer.

(True Copy)
(Sd.) J. I. HARVEY,
Sub-Treasurer.

No. 273.

FROM R. F. STACK, ESQ.,
Officiating Solicitor to Government,

TO J. I. HARVEY, ESQ.,
Sub-Treasurer.

Fort William, the 4th September 1860.

SIR,—WITH reference to your letter No. 524, dated the 4th instant, I have the honor to forward herewith, for your information, a copy of the Advocate-General's Opinion as to whether a London Bill for payment of Interest on Government Securities is subject to any deduction in respect of Indian Income Tax.

2. The Bill No. 70, dated 7th June 1860, is herewith returned.

I have, &c.,

(Sd.) R. F. STACK,
Offg. Solicitor to Government.

OPINION.

I AM clearly of opinion that the Bill in question is not subject to any deduction in respect of Indian Income Tax, and should be paid in full.

I presume, from its date, that the Bill is one drawn in London in payment of a Note of the 5½ per Cent. Loan, Enfaced for payment in London by Draft in Calcutta before the Treasury announcement in Calcutta, that no Promissory Notes would be so Enfaced for the future, otherwise than subject to the deduction of Indian Income Tax. The

holders of all Notes of the Government of India Enfaced, before the Income Tax came into operation, for payment of Interest in London by Draft in Calcutta, without the addition of the words "subject to Indian Income Tax," or similar words, will be entitled, I think, to receive the Bills in London for the amount of the Interest, without any deduction of Indian Income Tax; and the holders of the Bills so drawn will be entitled to payment of them in India without any such deduction; and even as to Notes Enfaced after the Income Tax came into operation, if the authorities in London omit to notify on the face of the Bill that it is subject to *Indian* Income Tax, any *bond fide* holder of the Bill for value, without notice, may claim payment of the amount of the Bill without deduction in Calcutta.

The circumstance that English Income Tax has been deducted (whether rightly or wrongly) from the amount of the Bill in London can in no way affect the question as to the deduction of Indian Income Tax from the amount of the Bill in Calcutta.

(Sd.) W. RITCHIE.

The 4th September 1860.

(True Copy)
(Sd.) R. F. STACK,
Offg. Solicitor to Government.

No. 8038.

TO THE SUB-TREASURER,
Fort William.

FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your letter No. 541, dated the 5th instant, forwarding copy of a correspondence with the Solicitor to Government, together with a cancelled London Bill, No. 70, dated 7th June last, for information and such orders as the Government may see fit to issue.

2. In reply I am desired to inform you, that His Excellency the Governor General in Council, seeing no reason to dispute the correctness of the opinion of the Advocate General on the subject referred to, requests that it may be acted upon.

3. The original enclosures of your letter are returned, copies being kept for record.

I have, &c.,

(Sd.) C. H. LUSHINGTON,
Secy. to the Govt of India.

COUNCIL CHAMBER, }
The 8th September 1860. }

ORDERED, that a copy of the above letter,

* Enquiring whether together with a copy of that to which it is a reply, and its enclosures, be sent to the Sub-Treasurer at Madras, for information and guidance, in reply to his Telegram* of the 1st instant.

Ordered also, that a copy of the same documents be sent to the Sub-Treasurer, Bombay, for information and guidance.

No. 103.

Extract from the Proceedings of His Excellency the Governor General in Council, in the Military Department, under date the 4th September 1860.

No. 2970 OF 1860.

FROM CAPTAIN W. F. MARRIOTT,

Acting Secretary to Government,

TO MAJ.-GENL. SIR R. J. H. BIRCH, K. C. B.,

Secretary to the Govt. of India,

Military Department.

SIR,—WITH reference to your letter No. 128, of 4th August, I am directed to request information whether Naval Pensioners are exempt from the Income Tax.

I have, &c.,

(Sd.) W. F. MARRIOTT, *Captain,*

Acting Secy. to Govt.

POONA,
The 21st August 1860. }

ORDERED, that a copy of the above letter be forwarded to the Home Department (Marine) for consideration.

(True Extract)

(Sd.) F. D. ATKINSON, *Major,*

Deputy Secy. to the Govt. of India.

No. 1991.

Transferred to the Financial Department for disposal, with reference to Resolution recorded in that Department No. 8011, dated the 7th instant.

By Order, &c.,

(Sd.) H. U. BROWNE,

Under-Secy. to the Govt. of India.

HOME DEPARTMENT,
The 11th September 1860. }

No. 9285.

TO THE ACTING SECRETARY TO THE GOVERNMENT OF BOMBAY.

FINANCIAL DEPARTMENT

SIR,—I AM directed to acknowledge the receipt of your letter, to the address of the Secretary to the Government of India, in the Military Department, No. 2970, dated 21st ultimo, requesting information whether Naval Pensioners are exempt from the Income Tax.

2. In reply, I am desired by the Governor General in Council to intimate that Naval Pensioners in receipt of Pensions, not exceeding the pay and allowances of a *Lieutenant of the Navy*, may be exempted from Income Tax, as coming within the spirit of Section IX. of the Act No. XXXIX. of 1860, in the same way as Military Pensioners have been exempted under the orders passed by this Government in the Military Department, No. 149, dated the 6th August 1860, copy of which is annexed for reference.

I have, &c.,

(Sd.) C. H. LUSHINGTON,

Secy. to the Govt. of India.

FORT WILLIAM,
The 14th Sept. 1860. }

ORDERED, that a copy of the above letter be sent to the Offices of Account noted in the margin, for information, with reference to the communication from this Department, dated the 7th ultimo.

Accountant-General, India.	Madras.
" "	Bombay.
" "	Bengal.
" "	N. W. P.
" "	Punjab.

No. 3A.

FROM G. COUPER, Esq.,

Secy. to the Govt. of the N. W. P.,

TO THE SECY. TO THE GOVT. OF INDIA,

HOME DEPARTMENT.

Fort William.

Dated Nynce Tal, the 1st September 1860.

REVENUE.

SIR,—SECTION CXXXIII. Act XXXII. of 1860 empowers the Local Government, subject to the approval of His Excellency the Governor General in Council, to exempt from the duties chargeable under the Act, all property, whether moveable or immoveable, which may be exclusively devoted to religious or quasi-religious and charitable public purposes.

2. The Lieutenant Governor is strongly disposed to exempt all such property entirely from the operation of the Act. He is not insensible to the force of the argument which may be brought against all such exemptions. He readily admits that the very essence of an Income Tax is its universality, and that every exemption adds to the hard bearing of the impost on those who have to pay it. But it is the Lieutenant-Governor's belief at the same time that all classes of the community, Christian, Mahomedan, and Hindoo in these Provinces, would rather favor and commend the exemption now advocated than resent it, and would pay their own quota with all the more willingness because of such exemption.

3. It is not intended by this that the personal income of Religious should be exempted from duty. Those will be charged as the Income of a Trader or a Lawyer would be, *property* only, whether moveable, or immoveable being excepted.

4. The Income Tax Receipts will be but little diminished, the Lieutenant-Governor thinks, by this exemption, while the chances of opposition to the execution of the Act, and the risk of arousing the religious fanaticism of the Mahomedan and Hindoo classes, will be averted.

5. I am desired by the Lieutenant-Governor to request the earliest practicable reply to this proposal.

I have, &c.,

(Sd.) G. COUPER,

Secy. to the Govt. of the N. W. P.

No. 1992.

TRANSFERRED to the Financial Department for disposal, with reference to Resolution recorded in that Department No. 8041, dated the 7th instant.

By Order, &c.,

(Sd.) H. U. BROWNE,

Under-Secy. to the Govt. of India.

HOME DEPARTMENT,
The 11th September 1860. }

Message by Electric Telegraph.

From Calcutta, Bengal, 15th September.
From Financial Secretary.
To Nynce Tal.

To the Lieutenant-Governor, N. W. P.

I AM desired in reply to Mr. Couper's letter No. 3A., of the 1st instant, to state that the Governor General in Council concurs in opinion with you, that all property clearly proved to be exclusively devoted to religious and charitable public purposes should be exempted from Income Tax, on the understanding, however, that the Income of individuals derived therefrom will be taxed, provided it be in excess of Rupees 200 a year.

Copy of the above Message, and of the letter of the Government, North-Western Provinces, to which it is a reply, forwarded to the Foreign Department, and the several Local Governments, for the issue of the necessary orders.

No. 4131, dated 6th September 1860.

FROM THE SECY. TO THE GOVT. OF THE PUNJAB,
TO THE SECY. TO THE GOVT. OF INDIA,

FOREIGN DEPARTMENT.

SUBMITS for orders of Supreme Government copy of a letter from the Director of Canals, enquiring whether the Civil Allowances of certain Canal Officers are liable to the Income Tax.

Copy of a letter No. 569, dated 28th August 1860, from the Director of Canals, Punjab, to the Secretary to the Government of the Punjab.

"The Civil Allowances passed to Officers and Non-Commissioned Officers in the Canal Department, for the month of July, having been assessed in this Office under Schedule 4, although the aggregate receipts of the Officers in question are less than the pay and allowances of a Captain of Infantry in Her Majesty's Forces in India, the Superintendent of the Baree Doab Canal objects to the Assessment, and claims exemption under Section CXXVII. of Act XXXII. of 1860, I have the honor to solicit the orders of His Honor the Lieutenant-Governor whether the term "Pay and Allowances" in the above Section includes Civil or Departmental Allowances passed in this Office, and whether such allowances are exempt from the operations of the Income Tax, or not."

(True Copy)

(Sd.) R. H. DAVIES,
Secy. to Government, Punjab.

No. 4131.

TRANSFERRED to the Financial Department for disposal.

By Order, &c.,

(Sd.) C. U. AITCHISON,

Under-Secy. to the Govt. of India.

FOREIGN DEPARTMENT, }
The 14th September 1860. }

No. 9326.

TO THE SECRETARY TO THE GOVERNMENT OF THE
PUNJAB.

FINANCIAL DEPARTMENT.

SIR,—In reply to your Docket No. 414, dated 6th instant, enquiring whether the Civil Allowances of certain Canal Officers are liable to

the Income Tax, I am directed to refer you to Section VII. of Act XXXIX. of 1860, which declares that the exemption provided in Section CXXVII. of Act XXXII. of 1860 shall not extend to Military men in Civil employment other than employment in the Police. The Canal Officers in question are therefore liable to the Income Tax.

I have, &c.,

(Sd.) C. H. LUSHINGTON,

Secy. to the Govt. of India.

FORT WILLIAM, }
The 18th September 1860. }

No. 2393.

FROM THE UNDER-SECY. TO THE GOVT.

OF BENGAL,

TO THE SECY. TO THE GOVT. OF INDIA,

HOME DEPARTMENT.

Dated on Board the "Rhodus," off Khoostee,

The 7th September 1860.

REVENUE.

SIR,—I AM directed to forward, for submission to His Excellency the Governor General of India in Council, the accompanying Extract (paragraphs 1 to 3) from a letter this day addressed to the President of the Income Tax Commission, and to state that the Lieutenant-Governor will be glad of instructions from His Excellency in Council on the two first points therein referred to, namely, whether a gentleman in private business should be allowed to continue in that business after his appointment as an Assessor; and whether Sircars should be employed to aid the Assessors in their enquiries for the names of parties residing in their respective Divisions.

2. I am at the same time desired to transmit, for the consideration and orders of the Government of India, the accompanying Extract (paragraph 4) from Mr. Grote's letter, relative to a mistake in the amount of salary proposed for the Clerk to the Commissioners.

I have, &c.,

(Sd.) H. BLIT,

Under-Secy. to the Govt. of Bengal.

Extract from a letter from the Under-Secretary to the Government of Bengal, to A. GROTE, Esq., President of the Income Tax Commission, No. 2392, dated the 7th September 1860.

Para. 1.—I AM directed to acknowledge the receipt of your letter No. 4, dated the 31st August last, and with reference to paragraph 1, in which you enquire whether it is necessary that an Assessor of the Income Tax shall devote the whole of his time exclusively to the duties of that Office, I am desired to inform you that the Lieutenant-Governor apprehends that it will be generally expedient that an Assessor should devote the whole of his time exclusively to his duties under the Income Tax Act; but the Commissioners may perhaps be aware that Mr. Heysham was allowed to retain his small Office of Collector of Suburban Horse and Wheel Tax with his Assessorship, and that Mr. Baker, who is understood to have much spare time at his disposal as Superintendent of Salt Golahs at Howrah, has been allowed to join to his duties in that capacity those of an Assessor for Howrah, on a

reduced salary. The highest amount of salary authorized for a Presidency Assessorship is so small, and there is consequently so much difficulty in obtaining qualified men to fill the Office, that it has been found advisable in these instances to allow the Office of Assessor to be held with another Public Office not occupying much of the holder's time.

2. But the Lieutenant-Governor believes that the Commissioners have in view, in putting this question now, the question whether a gentleman in private business should be allowed to continue to employ himself in that business after his appointment as Assessor. This involves other considerations besides that of time for the duties of the Government Office. The general rule is against salaried Officers in the Revenue Department being engaged in private business. But on this point the Lieutenant-Governor will take the instructions of the Government of India.

3. On the question of allowing Sircars to aid the Assessors in their enquiries for the names of parties residing in their respective Divisions, I am directed to state that it still appears to the Lieutenant-Governor that the employment of persons of this sort, on necessarily very low salaries, in any part of the business of Assessment, would be contrary to the spirit of the instructions of the Government of India, and would facilitate abuses, which it is an object of the first importance to avoid. But the Lieutenant-Governor will take the orders of the Government of India on this point also.

Extract from a letter from A. GROTE, Esq., President to the Income Tax Commission, to A. MONEY, Esq., C. B., Officiating Secretary to the Government of Bengal, dated the 31st August 1860, No. 4.

Para. 4.—I AVAIL myself of this opportunity of correcting a mistake in regard to the salary of the Clerk to the Commissioners. As stated in my letter of the 16th instant, it was intended that this should be fixed at the amount which he has been receiving as Clerk of the Indigo Commission, which I believed to be Rupees 400, instead of Rupees 450, which I find he has actually been drawing. I request that the necessary steps may be taken to rectify this error.

(True Extracts)

(Sd.) THOMAS JONES,
Register, Bengal Secretariat.

No. 2012.

TRANSFERRED to the Financial Department for disposal, with reference to Resolution recorded in that Department, No. 8041, dated the 7th instant.

By Order, &c.,-

(Sd.) H. U. BROWNE,
Under-Secy. to the Govt. of India.

HOME DEPARTMENT,
The 12th September 1860.

No. 9522.

TO THE SECRETARY TO THE GOVT. OF BENGAL.
FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of Mr. Under-Secretary Bell's letter No. 2393, dated 7th instant, and in reply to inform you that the Governor General in Council considers, in respect to the first point, that a gentleman in private

business should not be allowed to continue in that business after his appointment as an Assessor. If the scale of salary now fixed for the Income Tax Assessors be found insufficient to secure the services of efficient and respectable men, who will devote their whole time to the duties of Assessment, the Governor General in Council requests that His Honor the Lieutenant-Governor of Bengal will propose salaries for the Assessors within such limit as he may deem necessary.

2. Regarding the second point, I am desired to observe that the employment of Sircars to aid the Assessors in their enquiries for the names of parties residing in their respective Divisions is, in the opinion of His Excellency in Council, highly objectionable. He considers that such enquiries should be conducted by the Assessors themselves, and that the employment of Sircars should not be resorted to except in cases of last necessity.

3. Referring to the third point, the Governor General in Council is pleased to sanction the increase proposed to the salary of the Clerk to the Income Tax Commission, viz. from Rupees 400 to 450 per month.

ORDERED, that a copy of the above letter be sent to the Home Department, with reference to Endorsement No. 2012, dated 12th instant.

Ordered also, that Paragraph 3 of the foregoing letter be sent to the Civil Auditor and the Sub-Treasurer, Fort William, for information and guidance.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

COUNCIL CHAMBER,
The 21st September 1860.

MEMORANDUM.

THE Civil Auditor has, in auditing the Pay Abstract of this Office for August last, taxed that portion of the salary of the Establishment which, in the shape of *Fines*, is credited to Government.

Under Rule 12, Section C. of the Income Tax Act, all Official deductions are exempted from taxation.

The Auditor, or rather his Establishment, thinks that fines imposed by the Head of an Office are like fines imposed by the Police or any Judicial Authority.

The undersigned Assistants beg that the Secretary will be kind enough to issue instructions for the refund to them of the amount retrenched from their pay on account of the Tax levied on their Fines.

(Signed) CHARLES ASHE.
" PREONATH DUTT.
" RAJNARAIN DUTT.
" WOODOY CHUNDER MITTAL.
" BHOJOKISSEN GHOSH.
" JUDOO NAUTH GHOSH.
" NILCOMUL BYSACK.
" VESNU CHUNDER CHATTERJEE.

FINANCIAL DEPARTMENT,
The 15th September 1860.

No. 9224.

FORWARDED to the Officiating Civil Auditor for report.

By Order, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

FORT WILLIAM;
Financial Department,
The 15th September 1860.

No. 2979.

FROM H. D. SANDEMAN, Esq.,

Offg. Civil Auditor,

TO C. H. LUSHINGTON, Esq.,

Secretary to the Govt. of India,

Financial Department.

Fort William, the 17th September 1860.

SIR,—I HAVE the honor to acknowledge the receipt of your Memorandum No. 9224, forwarding for report a representation, signed by eight Clerks of your Office, stating that I have, under the Income Tax Act, "taxed that portion of the Salary of the Establishment which in the shape of *Fines* is credited to Government," and requesting that I may be directed to refund the same, in virtue of the provisions of Rule 12, Section C. of the Act.

2. The Rule quoted refers to "Official deductions" from Salaries, and the question at issue is, therefore, whether a fine is to be regarded in the light of an Official deduction, or treated simply as a punitive measure. I have allowed no exemption in such cases on the supposition that fines should be held in the latter of these two senses, and therefore no more admissible to the indulgence of exemption than they would be were they inflicted by a Police Magistrate or other Judicial Authority, the argument of which is, that the Government should not in equity suffer through the misbehaviour of an individual.

3. The question is a nice one, and I have been asked in one instance how I would proceed in the supposed case of a man being fined to the full extent of his salary, where there would be nothing left to tax from; yet the same argument would appear to me to apply even here, and that A. B., a Clerk in an Office, drawing Rupees 100 per mensem would not escape the payment of Income Tax were he fined even to the full extent of his salary by a Judicial Authority for misbehaviour.

I have, &c.,

(Sd.) H. D. SANDEMAN,

Offg. Civil Auditor.

No. 9639.

Extract from the Proceedings of the Government of India, in the Financial Department, dated the 21st September 1860.

READ a Memorandum by Mr. C. Ashe and seven other Assistants, belonging to the Office of the Secretary in this Department, dated 15th instant, representing that the Civil Auditor has, in auditing the Pay Abstract of the Office for August last, taxed that portion of the salary of the Establishment which, in the shape of *Fines*, is credited to Government, although, under Rule 12, Section C. of the Income Tax Act, all Official deductions are exempted from taxation.

Read Endorsement to the Officiating Civil Auditor, Fort William, No. 9224, dated 15th instant, forwarding the above for report.

Read a letter from the Officiating Civil Auditor, Fort William, No. 2979, dated 17th instant, stating, with reference to the above, that "the Rule quoted refers to 'Official deductions' from salaries, and the question at issue is, therefore, whether a fine is to be regarded in the light of an Official deduction or treated simply as a punitive measure."

The Auditor says that he has "allowed no exemption in such cases, on the supposition that fines should be held in the latter of these two senses, and therefore no more admissible to the indulgence of exemption than they would be were they inflicted by a Police Magistrate or other Judicial Authority, the argument of which is, that the Government should not in equity suffer through the misbehaviour of an individual."

RESOLUTION.—The Governor General in Council observes, that the Auditor is wrong in the above view.

2. It cannot, in the opinion of His Excellency in Council, be intended that Clerks should pay Income Tax on any portion of salary stopped by way of fine by the Head of the Office in which they are serving, in the manner indicated in the cases adverted to; and he accordingly directs that, in the cases in question, the amount of Tax so levied be refunded. The Assessment should be made only on the amount paid to the Clerks, though the fact of that amount being liable, or otherwise, in any particular month, will fairly be held to turn on the total amount of salary assigned to their respective appointments.

3. Thus, a man whose salary is Rupees 20, and who has been fined 10 Rupees in any month, will in that month have to pay Income Tax on 10 Rupees only.

ORDERED, that a copy of the above Resolution be forwarded to the Civil Auditor, Fort William, for information and guidance, with reference to his letter above noticed.

Ordered also, that a copy of the above Resolution be sent to the Sub-Treasurer, Fort William, for information and guidance.

Ordered also, that a copy of the above Resolution be forwarded to the Departments,* Governments of Bengal, North-Western Provinces, Punjab, Madras, and Bombay.† Chief Commissioners of Oude, Nagpore, Pegu, and Tenasserim Provinces, and Resident at Hyderabad.‡ Civil Auditors, North-Western Provinces, Punjab, Madras, and Bombay. § noted in the margin, for information and guidance, and for the issue of further necessary orders.

(A true Extract)

(Sd.) C. HUGH LUSHINGTON,

Secy. to the Govt. of India.

Incorporated by Letters Patent.

No. 925.

THE AGFA AND UNITED SERVICE BANK, LIMITED.

Calcutta, the 22nd September 1860.

THE FINANCIAL SECY. TO THE GOVT. OF INDIA,

Fort William.

SIR,—I HAVE the honor to enclose a letter, to your address, from Mr. J. Thornton, Civil Service, the answer to which you will observe he wishes sent through this Bank in an open letter. Your attention in this matter will oblige.

Your, &c.,

(Sd.) H. G. DUNLOP,

Deputy Manager.

FROM JOHN THORNTON, Esq.,
Late Bengal Civil Service,
TO THE FINANCIAL SECY. TO THE GOVT. OF INDIA,
London, August 3rd, 1860.

SIR,—SINCE I left India, six years ago, the Agra Bank in Calcutta has drawn my Annuity, and remitted the amount to me Quarterly in England.

You will oblige me by informing me whether, under these circumstances, the Annuity is subject to the new Indian Income Tax. I have of course always paid the English Income Tax upon it, and I must continue to do so, under the provisions of the English Act.

I understand that Annuitants, who draw their Pensions in England, have been declared exempt from the Indian Tax, and, as I am virtually in the same position as they are, (the money being received and spent in England), I submit that I should be considered exempt also.

I have the honor to request that you will lay this reference before the Right Hon'ble the Governor General in Council, and that you will inform me of the result in a letter addressed, under a flying seal, to the care of M. Balfour, Esquire, Manager, Agra and United Service Bank, Calcutta.

I have, &c.,
(Sd.) JOHN THORNTON,
Late Bengal Civil Service.

No. 99b2.

TO J. THORNTON, Esq.,
Care of M. BALFOUR, Esq.,
Manager, Agra Bank.

FINANCIAL DEPARTMENT

SIR,—I AM directed to acknowledge the receipt of your letter dated 3rd ultimo, enquiring whether your Annuity is subject to the Indian Income Tax, and in reply to inform you that the Annuities paid in India are subject to the Indian Income Tax.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy to the Govt. of India
FORT WILLIAM,
The 26th September 1860. }

ORDERED, that the above papers be published in the Calcutta Gazette, for the information and guidance of all Officers concerned.

By Order of the Governor General in Council,
C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 1793.

FROM J. D. BOURDILLON, Esq.,
Secy. to the Govt. of Fort St. George,
TO W. GRAY, Esq.,
Secy. to the Govt. of India.

SIR,—WITH reference to my letter of the 6th ultimo, No. 1531, I am directed by the Hon'ble the Governor in Council to forward the accompanying letters* from the Secretary to the Civil Fund, and from the Adjutant General of the Army, requesting respectively that the Civil Fund, and the Mount Cantonment Soldiers' and Widow's Fund, may be exempted

* From the Secretary to the Civil Fund, 11th September 1860
From the Adjutant General of the Army, 19th September 1860

from the operation of the Income Tax, under Clause 133 of the Act.

2. The grounds of the application in both cases are that the Funds are purely of a charitable nature; and as such they appear to this Government to be entitled to consideration. They are therefore of opinion that the Funds in question are within the intention of the Clause quoted, but uniformity of practice being very desirable, they think it best to request the orders of the Government of India on the case

I have, &c.,
(Sd.) J. D. BOURDILLON,
Secretary to Government.

REVENUE DEPARTMENT;
Fort St. George,
The 4th October 1860. }

No. 2319.

FORWARDED to the Financial Department for consideration and orders.

By Order, &c.,
(Sd.) H. U. BROWNE,
Under-Secy. to the Govt. of India.

HOME DEPARTMENT,
The 16th October 1860. }

No. 105.

FORT WILLIAM, FINANCIAL DEPARTMENT.
The 27th October 1860.

THE Governor General in Council considers that, under the terms of Section CXXXIII. of the Income Tax Act, the Madras Civil Fund, and the Mount Cantonment Soldiers' and Widow's Fund, are both exempt from the operation of the Tax.

COPY forwarded to the Home Department, with reference to the Endorsement No. 2319, dated 16th instant, for communication to the Madras Government, and original papers returned.

COPY published in the Calcutta Gazette for general information

By Order of the Governor General in Council,
C. HUGH LUSHINGTON,
Secy to the Govt. of India.

No. 10980.

TO THE SECRETARY TO THE GOVERNMENT OF BOMBAY
FINANCIAL DEPARTMENT.

SIR,—I AM directed to acknowledge the receipt of your Telegram dated the 26th ultimo, enquiring if the rental of land below Rupees 600 is to be taken into consideration in determining the aggregate of a person's Income, with the view of deciding whether, under Sections CXVI. and CXVII. of the Income Tax Act, he is exempt from taxation.

2. This enquiry, it appears to the Governor General in Council, is made with reference to the provision contained in Section CXXX. of the Act that " Ryots and persons in the occupation of lands for agricultural purposes, and actually engaged in the cultivation and depasturing of the same, shall not be chargeable with the said duty in respect only of the occupation of such lands, unless the rent paid by such Ryots or persons in respect of such occupation, whether under direct engagement for the same with Government or not, shall amount at least to Rupees 600 per annum, or unless

the full annual value of such land at a rack rent shall exceed that amount."

3. In reply, I am directed to state, that Section CXXX. does not appear to give exemption in cases in which Ryots are possessed of property other than what is derived from the occupation of lands, and that the rental of land below Rupees 600 per annum ought, therefore, in the opinion of His Excellency in Council, to be taken into consideration in determining the aggregate of a person's Income, with the view of deciding as above.

I have, &c.,

(Sd.) C. H. LUSHINGTON,

Secy. to the Govt. of India.

Fort William,
The 2nd November 1860.

No. 106.

ORDERED, that a copy of the above letter be published in the *Calcutta Gazette* for general information and guidance.

By Order of the Governor General in Council,

C. HUGH LUSHINGTON,

Secy. to the Govt. of India.

No. 94A.

FROM G. COUPER, Esq.,

Secy to the Govt. of the N. W. P.,

TO C. H. LUSHINGTON, Esq.,

Secy. to the Govt. of India,

Financial Department, Fort William.

Dated Nynce Tal, the 10th October 1860.

REVENUE.
Income Tax.

SIR,—THE Officiating Civil Auditor of these Provinces has submitted for decision a question, as to whether Deputation Allowance, drawn by an Establishment while on the Tour, as distinguished from Travelling Allowance, which is exempted by Section CXXIX. of Act XXXII. of 1860, and which is drawn in addition to Deputation Allowance while such Establishment is actually on the march, is assessable under the Income Tax Act.

2. The Lieutenant-Governor is of opinion that Deputation Allowance, drawn by a Government Establishment while on Tour, is chargeable with duty under Act XXXII. of 1860. It is not exempted by Section CXXIX. of the Act in express terms, and by those terms His Honor presumes we must be guided, although the allowance in question is very much in the same category with "Travelling Allowance," being granted to enable the parties to meet the additional expenses incidental to absence from the Head-Quarters of the Government.

3. But as the period for which such Deputation Allowance may be drawn will vary, a doubt arises as to the Rules under which the duties should be assessed.

4. It may be regarded, *First*, as "a payment made by Government" to a Public Officer "requiring Audit," and in that case duties will be assessable under Rule 1 of Section C.

5. It may be regarded, *Secondly*, as included in the "other profits" referred to in Section C., as "accruing by reason of an Office or employment," and in that case, under Rule 8 of the Section cited, the duties would be assessable according to "the provisions of Part IV. of the Act."

6. *Thirdly*, it may be looked upon as "the additional salary, perquisite, or profits," contemplated in Rule 13 of the same Section, in which case, as it, namely the Deputation Allowance, is "a payment made by Government," and "requiring Audit," the duties would be assessable by the Civil Auditor as ex-officio Assessor under Rule 1.

7. The Lieutenant-Governor is inclined to think that this latter is the correct view. This Deputation Allowance, payable by Government for varying periods, is *pro tempore* an additional profit accruing by reason of the Public Office which the recipient holds, and seems to come within the intention of Rule 13.

8. But even if this be the case the difficulty does not cease to exist. For instance, A. is in the receipt of a fixed monthly salary of Rupees 40 per mensem, or 480 per annum. If he have no other source of Income, A. is chargeable to the duties at the rate of two per Cent. on his salary. But if A. receive Deputation Allowance of the nature of that under notice, at the rate of Rupees 5 per mensem, for six months during the year of assessment, his whole Income for the year will be raised above Rupees 500, and the proper rate of assessment, in that view, will be four per Cent.

9. According to Rule 1 of Section C. the assessment in respect of "any payment made by Government" must be made at the time of Audit. Therefore for the six months during which, in the case above supposed, A. will draw no Deputation Allowance, he will be assessed by the Civil Auditor at the rate of two per Cent., and during the remaining six months at the rate of four per Cent. In such a case, His Honor presumes, it would be the duty of the Civil Auditor to surcharge, or make an additional assessment, under Rule 13, to the extent of the difference between the amount of the duties as charged for the one period of six months at the rate of two per Cent. and the amount of the same computed at four per Cent.

10. The Lieutenant-Governor begs the instructions of His Excellency the Viceroy. in Council on the subject.

I have, &c.,

(Sd) G. COUPER,

Secy. to the Govt., N. W. P.

No. 10951.

FROM C. H. LUSHINGTON, Esq.,

Secy. to the Govt. of India,

Financial Department.

TO THE SECY. TO THE GOVT. OF THE N. W. P.

Dated Fort William, the 3rd November 1860.

FINANCIAL DEPT.

Income Tax.

SIR,—I AM directed to acknowledge the receipt of your letter No. 94, dated the 10th ultimo, requesting the instructions of this Government as to whether Deputation Allowance, drawn by an Establishment while on Tour, as distinguished from Travelling Allowance, which is exempted from Income Tax, and which is drawn in addition to Deputation Allowance, is assessable under the Income Tax Act.

2. In reply I am desired to intimate, for the information of the Hon'ble the Lieutenant-Governor, that the Governor General in Council is of opinion that there is a clear difference between an

allowance given specifically for travelling and an allowance (Deputation Allowance) given under peculiar circumstances, for the purpose of bringing up the salary proper of an Officer to an amount equivalent to that at which his salary, virtually diminished to him by those peculiar circumstances, would otherwise stand; and hence His Excellency in Council agrees with His Honor the Lieutenant-Governor in thinking that Deputation Allowance should, like the salary proper, be taxed.

I have, &c.,
(Sd.) C. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 107.

COPY of the foregoing Correspondence to be published in the *Calcutta Gazette* for general information.

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

No. 3682.

FROM THE OFFG. SECRETARY TO THE
CHIEF COMMISSIONER OF OUDH,
TO THE DEPY. SECY. TO THE GOVT. OF INDIA,
Foreign Department,
Calcutta

Dated Lucknow, the 13th October 1860.

REVENUE.

SIR,—I AM directed to forward to you, for submission to His Excellency the Governor General in Council, a Correspondence, noted in the margin, with the Commissioner of the Lucknow Division, regarding the liability of Missionaries to the Income Tax.

I have, &c.,
(Sd.) C. CURRIE,
Offg. Secy. to the Chief Commr., Oudh.

(COPY.)

No. 1961.

FROM THE OFFG. COMM. AND SUPDT.,
LUCKNOW DIVISION,
TO THE SECY. TO CHIEF COMMISSIONER, OUDH.
Dated Lucknow, 10th October 1860.

REVENUE DEPARTMENT.

SIR,—THE Missionaries are paid by the head of their Society at Calcutta, I beg therefore to be informed if they will be called on to fill in their Returns and pay here, or if they come under the denomination of the Companies alluded to in Sections LXXXVIII. to XCII. of Act XXXII. when the Tax would be paid at Calcutta, agreeable to Section LXXXIX. The term "Company" is defined, at Paragraph 7, Section CCXLVIII, as "any Society, Association, Fraternity, or Partnership of any kind whatever, carried on by more than six persons." I therefore presume the Missionaries may be left to the head of their Fraternity.

I have, &c.,
(Sd.) L. BARROW,
Offg. Commr. and Supdt.
(True Copy.)
(Sd.) C. CURRIE,
Offg. Secy. to Chief Commr., Oudh.

(Copy.)

No. 3681.

FROM C. CURRIE, ESQ.,
Offg. Secy. to Chief Commr., Oudh,
TO THE COMM. AND SUPERINTENDENT,
LUCKNOW DIVISION.

Dated Lucknow, the 13th October 1860.

REVENUE.

SIR,—IN reply to your letter No. 1961, dated 10th instant, regarding the liability of Missionaries to the operation of the Income Tax, I am directed to state that the Chief Commissioner thinks that the Missionaries of the Church of England constitute a Society within the meaning of Act XXXII. of 1860, but he is not certain whether Missionaries of other denominations (the American for instance) are organized as a Society, and this point should be ascertained.

I have, &c.,
(Sd.) C. CURRIE,
Offg. Secy. to Chief Commr., Oudh.
(True Copy.)
(Sd.) C. CURRIE,
Offg. Secy. to the Chief Commr., Oudh.

No. 5016.

FORWARDED to the Financial Department for consideration and orders.

By Order, &c.,

(Sd.) C. U. AITCHISON,
Under-Secy. to the Govt. of India.

FOREIGN DEPARTMENT,
The 21st October 1860.

No. 109.

FINANCIAL DEPARTMENT.

Fort William, the 1st November 1860.

To the Governor-General in Council the view expressed by the Chief Commissioner of Oudh, in his Officiating Secretary's letter No 3681, dated the 13th ultimo, to the address of the Commissioner of the Lucknow Division, does not appear to be correct.

His Excellency in Council observes that the funds of the Missionary Societies will be assessed at Head-Quarters, on Returns furnished by the Secretaries or Principal Agents, under Section LXXXIX. of the Income Tax Act; but as the Salaries and General Incomes of the Missionaries are liable to separate assessment, each Missionary ought, it appears to His Excellency in Council, to give in Returns, and pay the amount of his Assessment at the place at which he may be residing.

ORDERED, that a copy of the above be sent to the Foreign Department for information, with reference to Endorsement from that Department No. 5016, dated the 24th ultimo.

Ordered also, that the above Resolution and Papers be published in the *Calcutta Gazette*.

By Order of the Governor-General in Council

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 3rd November 1860.

No. 1081 of 1860.—Lieutenant Arthur Prinsep, of the 4th European Light Cavalry, is allowed leave of absence for six months to proceed to Ceylon for special employment there.

No. 1085 of 1860.—The Ordnance Depot formed at Raneegunge, under the authority of Government General Order No. 1246 of the 6th October 1857, is hereby abolished.

Fort William, the 5th November 1860.

No. 1086 of 1860.—The under-mentioned Officers are permitted to proceed to Europe, on leave of absence, on Sick Certificate:—

Captain James Dawson MacDonald, of the 39th Regiment Native Infantry, Commandant of the Deolce Irregular Force	For fifteen months, under the new Regulations.
Assistant Surgeon Henry William Spry, of the Medical Department	For two years, under the old Regulations.

Fort William, the 6th November 1860.

No. 1087 of 1860.—His Excellency the Governor General of India in Council is pleased to admit the under-mentioned men, of the 49th Regiment Madras Native Infantry, to the 3rd Class of the Order of Merit, as a reward for their conspicuous gallantry in the Field on various occasions during the past disturbances:—

Havildar Kolumdevilloo, Gen. No 672, Rifle Company.	
" Verdujoo, " 1560, "	
" Mahomed Yacoob, " 1694, "	
Naick Shuk Abdoolah, " 2015, "	
Private Suk Mohdeen, " 1566, "	
Pensioned Havildar Abdool Khadir, " 1425, "	

No. 1088 of 1860.—The under-mentioned individual is admitted to Pension, as specified opposite to his name:—

Gunner Thomas Percival, of the 3rd Troop, 3rd Brigade, Horse Artillery	One Shilling per diem, payable in Europe.
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No. 1089 of 1860.—Captain J. S. Dunbar, of the 64th Regiment Native Infantry, Sub-Assistant Commissary General, is allowed leave of absence for three months, from the date on which he may be relieved of his duties, to visit the Presidency, preparatory to applying for Furlough to Europe on private affairs.

No. 1090 of 1860.—His Excellency the Governor General in Council is pleased to make the following promotion and appointment:—

Captain R. G. Simeon, 4th European Light Cavalry, Deputy Assistant Adjutant General, to be Assistant Adjutant General of Division, vice Major A. H. Ross, 42nd Native Infantry, who is permitted to resign that appointment from the 1st instant.

Major S. Richards, 55th Native Infantry, Brigade Major at Barrackpore, to be Deputy Assistant Adjutant General of Division, vice Captain Simeon, promoted, and to complete the Establishment.

No. 1091 of 1860.—The following Promotion is made:—

51st Regiment Native Infantry.

Ensign Henry Augustus Plowden to be Lieutenant, from the 13th September 1860, vice Lieutenant J. W. Campbell, deceased.

No. 1092 of 1860.—The under-mentioned Officers have reported their return from England:—

Date of Arrival at Fort William

Captain J. W. L. Bird, 11th Native Infantry	27th October 1860.
Surgeon Major A. W. Crozier, F. R. C. S., of the Medical Department	
Lieutenant G. C. Uduy, of the 5th European Regiment	
Captain J. G. Sparke, 21st Native Infantry	28th October 1860.
Lieutenant H. J. Wheeler, 35th Native Infantry	
Lieutenant-Colonel A. Taylor, C. B., Engineers, Department Public Works	
Lieutenant C. N. McMullin, 73rd Native Infantry	
Lieutenant F. Henderson, 16th Native Infantry	29th October 1860.
Lieutenant D. S. Pemberton, Artillery	
Ensign E. Packe, 37th Native Infantry	
Surgeon H. M. Cannon, M. B., Medical Department	

No. 1093 of 1860.—His Excellency the Governor General in Council is pleased to admit Lance Naick Dokul Sing, of the 3rd Regiment Bombay Light Cavalry, to the 3rd Class of the Order of Merit, as a reward for his conspicuous gallantry at Sindwaha in Bundelcund, while engaged with a body of Rebels on the 19th October 1859.

No. 1094 of 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence, on Sick Certificate:—

Lieutenant John Lampen, of the 11th Madras Native Infantry	For fifteen months, under the new Regulations.
--	--

No. 1095 of 1860.—His Excellency the Governor General of India in Council is pleased, in conformity with Clause 1 and 2 of Government General Order No. 196 of the 20th May 1848, to confer the distinction of a Silver Medal on the under-mentioned Non-Commissioned Officer of the Madras Army, as also an Annuity, as specified opposite to his name, as a reward for distinguished and meritorious service since enlistment:—

Sergeant Thomas Martin, of the 1st Madras Fusiliers	From the 6th November 1860
	220 vice Quarter-Master Sergeant R. S. Mathews, of the 1st Native Veteran Battalion, deceased.

No. 1096 of 1860.—The under-mentioned Third Class Sub-Assistants, Great Trigonometrical Survey, are promoted to the Second Class from the 1st instant:—

Mr. Charles Wood.
" William Francis Trotter.
" Elliott Henry Keelan.
" Francis Bell.

No. 1097 of 1860.—The under-mentioned Officers have reported their return from England:—

Date of Arrival at Fort William.

Brevet Major T. R. Snow,
4th European Light Cavalry
Lieutenant T. N. Walker, 2nd
European Bengal Fusiliers ... } 28th Oct. 1860.
Lieutenant L. H. Williams,
5th European Regiment. ...
Assistant Surgeon F. Carter,
Medical Department ... }

Date of Arrival at Bombay.

Brevet Colonel G. St. P. Lawrence, c. B., 2nd European
Light Cavalry, Agent to the
Governor General for the
States of Rajpootanah, on
leave for eighteen months
from the 26th April 1859 ... } 28th Oct. 1860.
Brevet Colonel W. F. Beatson,
4th European Regiment
Brevet Lieutenant Colonel S.
J. Browne, 46th Native In-
fantry, Commandant, 2nd
Punjab Cavalry ... }

No. 1098 of 1860.—Major M. J. Turnbull, Officiating Superintendent of Army Clothing, will proceed with all convenient despatch to Meerut, on special duty, making over temporary charge of his Office to Mr. G. W. Kellner, who will assume charge in addition to his present duties.

Major P. R. Innes, Clothing Agent, 1st Division, will proceed to the Presidency under instructions which will be delivered to him by Major Turnbull.

No. 1099 of 1860.—His Excellency the Governor General in Council in pleased to make the following appointment:—

Major C. H. S. Scott, Her Majesty's 71st Highland Light Infantry, Officiating Brigade Major at Gwahor, to be a Brigade Major on the Establishment.

No. 1100 of 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentlemen to be Capt for the Infantry in Her Majesty's Indian Military Forces at the Presidency of Bengal. He is accordingly admitted into the Service, and promoted to the rank of Ensign from the date assigned to him in Government General Order No. 939 of the 15th September last:—

Date of Arrival at Fort William.

Infantry.
Mr. Sullivan Edward Becher ... 4th Nov. 1860.

R. J. H. Birch, Major-General,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

GENERAL.—ESTABLISHMENTS.

No. 264.

Fort William, the 2nd November 1860.

Appointments.—Colonel T. T. Pears, Chief Engineer of Mysore, to be also Secretary to the Commissioner of Mysore in the Public Works Department.

No. 265.

Mr. J. W. O'Connell is appointed a Supernumerary Sub-Engineer of the Third Class in the Public Works Department, and posted to Nuddea Rivers' Division.

No. 266.

The 5th November 1860.

Leave of Absence.—Leave of Absence for fifty days, on Medical Certificate, from the 5th October 1860, is granted to Lieutenant A. H. B. Bruce, Executive Engineer, 4th Division, Grand Trunk Road, in continuation of the six months' leave granted to him in Notification No. 259 of the 26th October 1860, which dated from the 5th April to visit the Presidency, preparatory to applying for Sick leave to Europe.

No. 267.

The 6th November 1860.

Leave of absence for one month is granted to Lieutenant C. S. Thomason, Executive Engineer of the Third Class, and Officiating Superintendent, Northern Division, Ganges Canal, preparatory to applying for Furlough to Europe on Medical Certificate.

No. 268.

Appointments.—The under-mentioned Probationary Assistant Overseers are appointed permanently to the Public Works Department as Assistant Overseers, with effect from the 20th September 1860:—

Serjeant Donald Gair, of the Bengal Artillery, attached to the 4th Division, Baree Doab Canal.

Serjeant Patrick Ready, of the 2nd Company, 5th Battalion Artillery, attached to the Meerut Division.

Serjeant W. J. Herdman, of the 1st European Bengal Fusiliers, attached to the Midnapore Division.

No. 269.

Dismissal.—Assistant Overseer Serjeant W. Hannay, of the Bengal Artillery, attached to the Chandwarra Division, is removed from the Public Works Department, and will be remanded to Military duty.

C. H. DICKENS, Captain,
Offg. Secy. to the Govt. of India.

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 5834.

APPOINTMENTS.—The 29th October 1860.—Native Doctor Joy Gopal Bannerjea to the charge of the Charitable Dispensary at Gobarangah.

The 1st November 1860.—The following Gentlemen to be Assessors and Deputy Collectors, under Act XXXII. of 1860, in the Districts mentioned, viz:—

In Rungpore.

Mr. A. Rehling
Baboo Sarodapershah Biswas.

The 2nd November 1860.

In Shahabad.

Mr. C. Davies.
In Tirhoot.

Baboo Burhma Dutt.
Joogul Pershad.

In Noacolly.

Gangapersaud Seih.

The 3rd November 1860.

In Sulhet.

✓ Baboo Judunauth D'oge, B. A.
Moulavy Aboo Mahomed-Abdool Kadir.

In Pooree.

Baboo Brijkishore Ghose.

„ Prannoth Sein.

In Cuttack.

Baboo Nemai Churrun Neoghee.

Mr. A. Vans Best to be Civil Assistant Surgeon of Raneeegunge

LEAVE OF ABSENCE.—*The 5th November 1860*—Mr. N. S. Alexander, Assistant to the Magistrate and Collector of Samin, for six weeks under the Financial Resolution of the 14th October 1857, to appear before the Standing Medical Committee at the Presidency.

Mr. W. Collis, Medical Officer of Pubna, for fifteen days, under Clause 1, Section VII. of the Uncovenanted Absenter Rules.

NOTIFICATION.—*The 5th November 1860.*—The leave granted by the Lord Bishop of Calcutta to the Reverend W. C. Bromhead, Chaplain of Dinapore, and notified in the *Gazette* of the 13th ultimo, is cancelled at his request.

W. S. SUTTON-KARR,

Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

NOTIFICATION.

Fort William, the 30th October 1860.

DECLARATION UNDER SECTIONS II. AND XXXIII. OF ACT VI OF 1857.

WHEREAS it appears to the Lieutenant-Governor of Bengal that Land is required to be taken by Government at the Public expense for a Public purpose, viz. for the purpose of constructing a Road from Santipore to Ranaghaut, in the District of Nuddea, it is hereby declared that, for the above purpose, a strip of land of the average breadth of 100 feet and 10 miles in length, more or less, between the above two places, is required.

This Declaration is made, according to Sections II. and XXXIII. of Act VI. of 1857, to all whom it may concern.

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

NOTIFICATION.

Fort William, the 30th October 1860.

DECLARATION UNDER SECTIONS II. AND XXXIII. OF ACT VI. OF 1857.

WHEREAS it appears to the Lieutenant-Governor of Bengal that Land is required to be taken by Government at the Public expense for a Public purpose, viz. for the purpose of constructing a Road from Krishnaghur to Bogoolah, in the District of Nuddea, it is hereby declared that, for the above purpose, a strip of land of the average breadth of thirty-five feet, more or less, on either side of the present Road between Krishnaghur and Bogoolah, is required.

This Declaration is made, according to Sections II. and XXXIII. of Act VI. of 1857, to all whom it may concern.

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

No. 4444.

NOTIFICATION.—*The 3rd November 1860.*—The Hon'ble the Lieutenant-Governor of Bengal has been pleased, under the authority vested in him by Act XXII. of 1836, to determine, in modification of the Orders of the 24th April 1838, to make the following increase in the rates of Tollage on Boats passing into the Calcutta and Eastern Canals, as specified in Section II. of the above Act, to take effect from the 1st proximo:—Boats now paying Toll at the rate of eight annas per 100 Maunds burthen, shall in future pay twelve annas. Rafts now paying one anna each, Timber, shall in future pay one anna and a half. Floats now paying two annas per 100 Bamboos, shall in future pay three annas.

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

No. 4510.

APPOINTMENTS.—*The 6th November 1860.*—Mr. Temporary Supervisor F. Hembrough is transferred from the Ramghur to the Dinapore Division.

Probationary Assistant Overseer Mohindronauth Banerjee is transferred from the Suburban Roads to the Ganges and Darjeeling Road Division.

Probationary Assistant Overseer Nobogopal Dutt is transferred from the 24-Pergunnahs to the Bhaugulpore Division.

Probationary Assistant Overseer Heeralall Banerjee is transferred from the Suburban Roads to the Tumlook Division.

NOTIFICATION.—*The 6th November 1860.*—In the *Gazette* of the 3rd instant, Page No. 2322, for Mr. T. "Donby," read Mr. T. "Donly."

C. B. YOUNG, *Lieut.-Colonel,*
Secy. to the Govt. of Bengal,
in the Public Works Dept.

ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.

No. 1834A.

PUBLIC WORKS DEPARTMENT.

Camp Muzee Tal, the 15th October 1860.

Notifications.—Mr. G. H. Batten, Joint Magistrate, is appointed a Member of the Allyghur Road and Ferry Fund Committee.

No. 1865A.

The 20th October 1860.

Lieutenant C. S. Thomason, Officiating Superintendent, Northern Division, Ganges Canal, is allowed one month's leave of absence, to commence from the 1st October, to enable him to visit the Presidency, preparatory to applying for leave to Europe on Medical Certificate.

No. 1868A.

Lieutenant A. H. B. Bruce, Executive Engineer, 4th Division, Grand Trunk Road, is granted fifty days' leave of absence, commencing from the 5th October, to enable him to visit the Presidency, preparatory to applying for leave to Europe on Medical Certificate.

Lieutenant Swetenham will continue to act for Lieutenant Bruce, until further orders.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

A. CUNNINGHAM, *Colonel,*
Secretary to the Govt., N. W. P.,
in the Public Works Department.

Monthly Account of Salt in Store, in the several Agencies and the Sulkeah Golike, on the 31st October 1860, together with 4 per Cent. reserve for Golah Wastage.

AGENCIES.	Salt in Store, the manufacture of years previous to 1264 or 1857-58.			1264 or 1857-58.			1265 or 1858-59.			1266 or 1859-60.			TOTAL QUANTITY IN STORE								
													Pungah			Kurkutch			Aggregate		
	Mds.	S.	C.	Mds.	S.	C.	Mds.	S.	C.	Mds.	S.	C.	Mds.	S.	C.	Mds.	S.	C.	Mds.	S.	C.
<i>Hudgelles.</i>																					
Pungah Salt Ghant, Russolpore	0	0	0	0	0	0	155	30	8	7074	36	0	8130	26	8	0	0	0	8130	26	8
Ditto do, Kissenmuggur	0	0	0	5618	0	8	8002	35	0	6068	16	0	20649	17	8	0	0	0	20619	17	8
Ditto do, Ramnuggur	3	30	0	0	9	0	6170	30	0	28782	28	0	35157	8	0	0	0	0	35157	8	0
Ditto do, Kallimugur.	0	0	0	0	0	0	3078	37	12	13100	0	0	18478	37	12	0	0	0	18478	37	12
Ditto do, Pooree Ghautta	0	0	0	0	0	0	2257	0	0	21802	35	0	121059	36	0	0	0	0	121059	36	0
Total	3	30	0	5618	0	8	10925	13	4	178028	35	0	204476	4	12	0	0	0	204476	4	12
<i>Tumlook</i>																					
Pungah Salt Ghant, Nainapore	0	0	0	0	0	0	0	0	0	38045	0	0	38045	0	0	0	0	0	38045	0	0
Total	0	0	0	0	0	0	0	0	0	38045	0	0	38045	0	0	0	0	0	38045	0	0
<i>Chittagong</i>																					
Pungah Salt Ghant, Baughkully	0	0	0	0	0	0	896	20	0	43170	20	0	44073	0	0	0	0	0	44073	0	0
Do do, Sudder Ghant Agency	0	0	0	0	0	0	0	0	0	26000	0	0	26000	0	0	0	0	0	26000	0	0
Do do, Arracan Kurkutch Salt Madras Permit	6691	20	0	41736	22	4	113101	20	0	115609	9	0	0	0	0	337221	31	4	337221	31	4
Total	6691	20	0	41736	22	4	114098	0	0	214778	29	0	70073	0	0	337221	31	4	407294	31	4
<i>Sulkeah</i>																					
Pungah Salt, Cuttack	0	0	0	0	0	0	3124	0	0	0	0	0	3124	0	0	0	0	0	3124	0	0
Do do, Balasore	0	0	0	227	0	0	4301	0	0	0	0	0	4528	0	0	0	0	0	4528	0	0
Do do, Khindah	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Do do, Chilka	0	0	0	472	0	0	2603	0	0	0	0	0	4035	0	0	0	0	0	4035	0	0
Do do, Narainpore	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Do do, Pooree Ghautta	0	0	0	364	0	0	1451	0	0	0	0	0	1815	0	0	0	0	0	1815	0	0
Mixed Pungah	0	0	0	11	0	0	0	0	0	0	0	0	11	0	0	0	0	0	11	0	0
Kurkutch Salt, Madras Permit	812408	0	0	0	0	0	0	0	0	2404	20	0	0	0	0	814812	0	0	814812	20	0
Do do, Chilka	150848	20	0	7066	20	0	10834	0	0	0	0	0	0	0	0	108717	0	0	108717	0	0
Mixed Kurkutch Salt	0	0	0	0	0	0	2000	0	0	0	0	0	0	0	0	2000	0	0	2000	0	0
Total	963254	20	0	8140	20	0	26173	0	0	2104	20	0	13513	0	0	990459	20	0	990972	20	0
<i>Arracan</i>																					
Pungah Salt Ghant, Khyouk Phyo	0	0	0	0	0	0	70900	0	0	7480	0	0	78398	0	0	0	0	0	78398	0	0
Total	0	0	0	0	0	0	70909	0	0	7489	0	0	78398	0	0	0	0	0	78399	0	0
Grand Total	980949	30	0	5495	8	12	201085	13	4	112516	4	0	406406	4	12	1323081	4	0	1729086	16	0

BOARD OF REVENUE;
Fort William,
The 6th November 1860.

A. EDEN,
Offg. Junior Secretary.

Opium Notification.

NOTICE is hereby given, that the Twelfth or last Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Wednesday, the 5th December 1860, at 11 A. M., and will comprise 1,783 Chests :

Behar Opium	1,271
Bengales ditto	509

Total Chests . 1,783

2 The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government* and *Pranar* Gazettes, or on application at the Office of the Board of Revenue.

3 The latest dates for deposit and clearance will be the 10th and 20th December 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 10th December 1860, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 20th December 1860.

By Order of the Board of Revenue,

A. EDEN,
Offg. Junior Secretary.

FORT WILLIAM,
The 1st November 1860. }

Notice

No 1221.

WITH reference to Notice dated 12th instant, inviting Tenders for the purchase of Badasore Pangah Salt, deliverable from the Export Depôts of the Agency, it is hereby Notified that the Salt will remain open for Sale up till 2 P. M. of Friday, the 9th November 1860.

Payment for the Salt must be made on the day following the acceptance of Tender, failing which such acceptance must be considered as cancelled.

By Order of the Board of Revenue,

A. EDEN,
Officiating Junior Secretary.

FORT WILLIAM;
The 31st October 1860. }

(Copy)

No. 1229.

FROM HON'BLE A. EDEN,
Officiating Junior Secretary to the Board of Revenue,

TO W. P. DOWNING, Esq.,
Notary Public.

Fort William, the 3th November 1860.

STAMPS

Sir,—In reply to your letter of this day's date, I am desired to inform you that the Board are of opinion that Ship's Protests are liable to Stamp duty, under Article 46, Schedule A. of Act XXXVI. of 1860.
2. The Duplicate must of course bear the full Stamp also.

I have &c.,
(Ed.) A. EDEN,
Officiating Junior Secretary.

Notification

ALIPORE JAIL PRESS.

1 With reference to Notifications Nos 4672 and 5083, dated 10th January and 20th March 1860, published in the *Calcutta Gazette* of 14th January and 21st March 1860 respectively, it is hereby intimated, for general information, that the rates for the printing of Forms in the Lithographic and Typographic Departments of the Alipore Jail Press have, with the sanction of the Government, been reduced 50 per cent.

2 All Public Officers indenting for forms are requested to submit their indents at least three months before the stock in hand is exhausted.

3 If possible, indents for regular annual supplies should not be sent later than in December of the present year. Much additional expense in packing, and risk of injury in transit, will be saved by the forms being supplied during the dry seasons.

4 In future years, indents for yearly supplies should be submitted not later than in the month of October.

5 All indents should specify, in appropriate columns, the stock in hand, the amount supplied on the preceding indent, and the quantity required for the ensuing year.

6 Emergent indents are only to be submitted in cases of real emergency, the cause of the emergency being duly stated in the column of remarks.

7 Transmitting letters are not required in the submission of indents, but each indent should be numbered, dated, and submitted in duplicate.

8 The following plan of adjustment of accounts for the Form-work executed at the Press, has received the sanction of the Government, and is to be carefully observed, in order that the accounts of the Press, and of Indenting Officers may be speedily adjusted.

With every package of forms supplied, a list will be sent from the Press, specifying the nature and number of the forms furnished. As soon as the forms have been received by the indenting officer, and it has been ascertained that the list is correct, it will be signed by the said receiving officer and transmitted to the Superintendent of the Jail Press.

The bill for the work done will be prepared in the Press, and with the list referred to above, as a receipt and voucher, will be sent to the Civil Auditor for examination and audit. When passed by this Officer, it will be transmitted to the Accountant of the Government of Bengal, who will credit the amount sanctioned to the Jail Press, and debit the cost to the Officer or Department to whom or to which the Forms have been supplied.

F. J. MOUNT,
Inspector-General of Jails,
Lower Provinces.

FORT WILLIAM;
25th October 1860. }

Notification, No. 21.

MOULOVIE MAHOMED ABDOULLAH, Uncon-
nated Deputy Collector, received charge of the
Bafasore Treasury on the 3rd instant.

W. WATERFIELD,

Offg. Acct. to the Govt. of Bengal.

FORT WILLIAM;
Office of Acct. to the Govt. of Bengal,
The 6th November 1860. }

Notification.

CIVIL AUDIT OFFICE,

Fort William, the 3rd November 1860.

REFERRING to the Notification of this Office,
dated 11th August last, and published in the
Government Gazette of the 22nd idem, page
1828, which has excited doubts as to whether
Quarterly or Monthly Contingent Bills are re-
quired in this Office, it is now notified that
MONTHLY Contingent Bills are required as here-
tofore.

HUGH SANDEMAN,
Offg. Civil Auditor.

Notice.

HINDOO HOLIDAYS IN NOVEMBER 1860.

1. THE General Treasury will be closed on
Monday the 12th, Tuesday the 13th, Wednesday
the 14th, and Thursday the 15th November 1860,
on account of the Hindoo Holidays, Kalee Poojah,
Bhratesdetchah, and Kartic Poojah.

2. The General Treasury will be closed on
Wednesday the 21st, and Thursday the 22nd
November 1860, on account of the Hindoo Holi-
days, Juggodhattree Poojah.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY, }
The 16th October 1860.

Notice.

It is hereby Notified for general information, that
Government has appointed the under-mentioned
Treasuries, for the receipt of all Duties payable
under Act XXXII. of 1860, within the jurisdic-
tion of the Commissioners of Income Tax, for the
Town and the Suburbs of Calcutta. —

- 1 Treasury of the Collector of Income Tax,
No 2, Church Lane.
- 2 Treasury of the Collector of the 24-Per-
gunnals

GROVE,
President.

INCOME TAX OFFICE, }
The 6th October 1860.

**Income Tax Returns to Special
Commissioner.**

ALL Returns intended for the Special Commis-
sioner should be forwarded under Seal to the
Assessor of the Division or District, with a request
in writing that the same may be transmitted to
the Special Commissioner.

The 12th October 1860.

Garrison Order.

By Order of His Excellency the Commander-in-
Chief, on and after the 1st proximo, the Water
and Plassey Gates will be closed from Evening
Gunfire till daylight.

The remaining Gates will be open for entrance
and exit during the night.

By Order,

FIRZROY FREMANTLE, *Lt. & Capt,*
Brigade Major.

FORT WILLIAM, }
The 27th October 1860

Notice

Is hereby given, that the Titaljah Annual Fair
will commence on the 20th February 1861.

A. G. MACDONALD,
Magistrate.

Notice of the Municipal Commissioners.

APPLICATIONS, accompanied with Testimonials of
Qualification, will be received by the Municipal
Commissioners; till noon on Saturday, the 10th
proximo, for the Office of Accountant, vacant by
the resignation of Mr. J. Mackey. Salary 250
Rupees per mensem.

By Order of the Board,

ROBERT TURNBULL,
Secretary to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMISSIONERS; }
10, Chowringhee Road,
Calcutta, 31st October 1860.

Notice.

CERTAIN EFFECTS of the late C. MAITLAND, who
died at Darjeeling on the 27th October 1860, are
under the Seal of this Court, and will be made over
to any person duly and legally authorized to receive
the same.

G. W. BISHOP,

Offg. Assistant Superintendent.

SUPERINTENDENT'S OFFICE; }
Darjeeling,
The 31st October 1860.

CALCUTTA UNIVERSITY.

NOTICE.

THE following amended Regulations for Degrees in Law, Medicine, and Civil Engineering, having received the sanction of His Excellency the Governor General in Council, are published for general information, and are to take effect, in supercession of all former Regulations, from January 1861..

By Order of the Vice-Chancellor,

H. SCOTT SMITH, A. B.,
Registrar.

CALCUTTA UNIVERSITY OFFICE, }
The 15th October 1860.

LICENTATE IN LAW.

1. THE Examination for the Degree of Licentiate in Law shall take place once a year, shall commence in the first* week in January, and shall be held only in Calcutta.

2. No Candidate shall be admitted to the Degree of Licentiate in Law until after the expiration of two academical years from the time of his passing the First Examination in Arts, and until he produce Certificates of having attended Lectures in some School of Law recognized by the Syndicate, for a period of two years in the whole.

3. Every Candidate must apply to the Registrar, in the Form (F.)† at least fourteen days before the Examination begins; and with his application must produce the Certificates aforesaid.

4. A fee of twenty-five Rupees shall be paid by each Candidate, and no Candidate shall be admitted to the Examination, unless he have previously paid this fee to the Registrar. If a Candidate fail to pass the Examination, the fee shall not be returned to him. He may be admitted to any one or more subsequent Examinations on payment of a like fee of twenty-five Rupees for each Examination.

5. The Examination shall be conducted entirely by means of printed Papers.

* The days of Examination to be fixed by the Syndicate.

† Special provision is made for those Students who, in the Session 1859-60 were, or at any previous time had been, Members of the Law Classes of the Presidency College. All such shall be admitted to the Examination for the Degree of Licentiate in Law on the production of a Certificate that they have attended during a period of two years in the whole at the Lectures delivered in the Law Department of the Presidency College. The result of such Examination shall be recorded, but the Degree itself shall not be conferred until the Candidate shall have passed the First Examination in Arts.

FORM (F.)

To the Registrar of the University of Calcutta.

SIR,
I REQUEST permission to present myself at the ensuing Examination for the Degree of Licentiate in Law. I am, &c., &c.

PARTICULARS TO BE FILLED IN BY THE CANDIDATE.

Age,
Date of Entrance,
Date of passing First Examination
Present Occupation,

CERTIFICATE.

I certify that

..... has attended Lectures in Law at College during two academical years; that I know nothing against his moral character; and that he has signed the above in my presence.

has studied.

(Signed)

6. Candidates for the Degree of Licentiate in Law shall be examined in the following subjects, as treated of in the Works specified below, or in such Works as shall, from time to time, be substituted for them by the Syndicate, and which shall be notified at least two years before the Examination:—

I. The Elementary Principles of Jurisprudence.

II. The several systems of Municipal Law which obtain in India, as they concern:—

a. Personal Rights and Status.

b. The Rights of Property, the modes of its acquisition, and herein the Law of Contracts and Successions, as well testamentary as *ab intestato*.

c. The sanctions of Law, and herein the General Principles of Procedure, the Law of Evidence, and the Criminal Law.

ELEMENTARY PRINCIPLES OF JURISPRUDENCE.

Stephen's Blackstone—Introduction and Section 2.

Kent's Commentaries—Part I, Lecture I; Part 3, Lectures 20, 21, 22, and 23.

Story's Conflict of Laws—Chapters 1 and 2.

Wheaton's Elements of International Law—Part 2, Chapter 2.

PERSONAL RIGHTS AND STATUS.

Stephen's Blackstone—Books I. and III. Book IV. Part I, Chapters 1, 2, 6, 10, Part 3, Chapters 1, 7, 10, 13.

Kent's Commentaries—Part 1, Lectures 21 to 33 inclusive.

Strange's Hindu Law—Chapters 2, 3, 4 and 10, or

Macnaghten's Hindu Law—Chapters 5, 6 and 7.

Macnaghten's Mahomedan Law—Chapters 7, 8 and 9.

Story's Conflict of Laws—Chapters 3 and 4.

THE RIGHTS OF PROPERTY, THE MODES OF ITS ACQUISITION, AND HEREIN THE LAW OF CONTRACTS AND SUCCESSIONS AS WELL TESTAMENTARY AS *ab intestato*.

Stephen's Blackstone—Book II. Introduction and Part 2

Kent's Commentaries—Parts 5 and 6.

Colebrooke on Contracts.

Williams on Real Property—Part I, Chapters 1 to 4 and 6 to 9; Part IV, Chapter 2; Part V, or

Stephen's Blackstone—Book II. Part I, (Excepting Chapter 2).

Strange's Hindu Law—Chapters 1, 6, 7, 8, 9, 11, 12, or

Macnaghten's Hindu Law—Chapters 1, 2, 3, 4 and 9.

Macnaghten's Mahomedan Law—Chapters 1, 2, 3, 4, 5, 6, 10, 11, 12

Puttaca Chundrica. (Sutherland's Translation)

Macpherson on Mortgages.

THE SANCTIONS OF LAW, AND HEREIN THE GENERAL PRINCIPLES OF PROCEDURE, THE LAW OF EVIDENCE, AND THE CRIMINAL LAW.

Stephen's Blackstone—Books V. and VI.

Norton or Best, or Phillips on Evidence.

All Acts or Regulations in force, regulating the present procedure of the Civil, Criminal, and Revenue Courts of the Bengal Presidency.

Where two or more Books are mentioned in the alternative, it shall not be necessary for the Students to pass in more than one of those Books.

7. The Examination of the Candidates shall extend over three days.*

8. There shall be six Papers, namely:—

I. One Paper on the Elementary Principles of Jurisprudence.

II. One Paper on Personal Rights and Status, and the infringements of such rights.

III. One Paper on the rights of Property, and the infringement of them, the modes of its acquisition, and the Law of Successions, as well testamentary as *ab intestato*.

IV. One Paper on the Law of Contracts.

V. One Paper on Procedure, and the Law of Evidence.

VI. One Paper on the Criminal Law.

On the morning of the second Monday after the commencement of the Examination, the Examiners

* The days of Examination shall be fixed by the Syndicate.

shall arrange into two divisions, each in the order of merit, the names of such of the Candidates as shall have passed.

BACHELOR OF LAW, (B. L.)

1. The Examination for the Degree of Bachelor of Law shall take place once a year, shall commence in the first week in January, and shall be held only in Calcutta.

†2. No Candidate shall be admitted to the Examination for the Degree of B. L., until after the expiration of one academical year from the time of his obtaining the Degree of B. A. in one or other of the Indian or European Universities, and until he produce Certificates of his having attended Lectures in some School of Law, recognized by the Senate, for a period of three years in the whole.

3. Every Candidate must apply to the Registrar at least fourteen days before the Examination begins; and with his applications, must produce the Certificates‡ aforesaid.

4. A fee of twenty-five Rupees shall be paid by each Candidate, and no Candidate shall be admitted to the Examination, unless he have previously paid this fee to the Registrar. If a Candidate fail to pass the Examination, the fee shall not be returned to him. He may be admitted to any one or more subsequent Examinations on payment of a like fee of twenty-five Rupees on each occasion.

5. The Examination shall be conducted entirely by means of printed Papers.

6. Candidates for the Degree of Bachelor of Laws shall be examined in the following subjects:—

- I. The General Principles of Jurisprudence.
- II. The several systems of Municipal Law which obtain in India, as they concern:—
 - a. Personal Rights and Status.
 - b. The Rights of Property, the modes of its acquisition and herein the Law of Contracts and Successions, as well testamentary as *ab intestato*.
 - c. The sanctions of Law, and herein the General Principles of Procedure, the Law of Evidence, and the Criminal Law.

* The days of Examination shall be fixed by the Syndicate.
 † Special provision is made for those Students who, in the Session of 1856-57, were, or at any previous time had been, Members of the Law Classes in the Presidency College. All such shall be admitted to the Examination for the Degree of Bachelor of Laws on the production of a Certificate that they have attended during a period of three years in the whole at the Lectures delivered in the Law Department of the Presidency College, or previous to its establishment, by the Law Professors in the Hindu College, Calcutta. The result of such Examination shall be recorded, but the Degree of Bachelor of Law shall itself not be conferred until the Candidate shall have obtained his Degree of Bachelor of Arts.

‡ FORM (G.)

To the Registrar of the University of Calcutta.

SIR,
 I REQUEST permission to present myself at the ensuing Examination for the Degree of Bachelor of Law.

I am, &c., &c.

PARTICULARS TO BE FILLED IN BY THE CANDIDATE.

Age,
 Date of Entrance,
 Date of Graduation,
 Present Occupation,

CERTIFICATE.

I certify that
 This Certificate to be signed by a Professor of the Law School at which Candidate has studied.

The 18 } (Signed) _____

The Syndicate shall publish, after communication with the Faculty of Law, at least two years before the Examination a list of Works on the foregoing subjects, in which the Candidates shall be examined, proficiency in which shall entitle the Candidates to obtain the B. L. Degree.

7. The Examination shall extend over three days, and shall be held in the morning from — to* and in the afternoon from — to

8. There shall be six Papers, namely:—

- I. One Paper on the General Principles of Jurisprudence.
- II. One Paper on Personal Rights and Status, and the infringement of such Rights.
- III. One Paper on the Rights of Property and the infringement of them, the modes of its acquisition, and the Law of Successions, as well testamentary as *ab intestato*.
- IV. One Paper on the Law of Contracts.
- V. One Paper on Procedure and the Law of Evidence.
- VI. One Paper on the Criminal Law.

9. On the morning of the second Monday after the commencement of the Examination, the Examiners shall arrange in two divisions, each in the order of merit, the names of such of the Candidates as shall have passed i. The first Student of the First Class shall receive a Gold Medal, provided that he is considered by the Examiners to have evinced sufficient merit.

EXAMINATION FOR HONORS.

10. Any Candidate who has passed the Examination for the ordinary Degree of B. L., may be examined for Honors. Provided he have not delayed proceeding to the Examination for that Degree more than six years from the date of passing the Entrance Examination.

11. The Examination shall commence on the morning of the third Monday after the commencement of the Examination for the Degree of Bachelor of Law, it shall extend over three and half days, and shall be held in the morning from — to* and in the afternoon from — to

12. The Examination shall be conducted entirely by means of written Papers.

13. Candidates for Honors shall be examined in two or more of the following subjects, to be selected by the Candidates:—

- a. Hindoo and Mahomedan Law.
- b. Law of England, as administered in the Supreme Courts (excepting Mercantile Law.)
- c. General Law, as administered in the Courts not established by Royal Charter in the Bengal Presidency and its Dependencies.
- d. Mercantile Law.
- e. Roman Civil Law.
- f. Conflict of Laws.
- g. International Law.

14. A separate Paper shall be set on each of the seven subjects; and in addition to the two subjects in which they must of necessity elect to be examined, Candidates shall be permitted to enter for all or for any number of the others.

15. In determining the relative position of Candidates, the Examiners shall have regard to the proficiency evinced by them at the B. L. Examination.

16. The Examiners shall publish in the course of the ensuing week, lists of the Candidates who

* The hours to be fixed by the Syndicate.

acquit themselves to the satisfaction of the Examiners, in the order of proficiency; Candidates shall be bracketed together, unless the Examiners are of opinion that there is a clear difference between them.

DOCTOR OF LAW, (D. L.)

17. Any Bachelor of Law of this or any other Indian University, or of any of the Universities of the United Kingdom, may be admitted to the Examination for the Degree of D. L. on payment of a fee of fifty Rupees.

18. No special Examination will be held, but any person who has passed the B. L. Honor Examination in at least four of the seven optional subjects, shall be entitled to the Degree of Doctor of Law.

19. The Candidate must give notice in writing, in or before the first week in February, of his intention to enter for the Examination. He must at the same time furnish a Certificate of his having received the Degree of B. L.

20. Every Candidate for the Degree of D. L. is expected to possess a competent knowledge of every subject included in the branch in which he is examined.

21. If a Candidate fail to pass the Examination, the fee shall not be returned to him. He may be admitted to any one or more subsequent Examinations on payment of a like fee of fifty Rupees on each occasion.

22. The names of the successful Candidates, for the Degree of Doctor of Law, shall be published in alphabetical order, and each successful Candidate shall receive, with his Degree, a Certificate, setting forth the branches in which he has been examined.

*LICENTATE IN MEDICINE AND SURGERY, (L. M.)

FIRST EXAMINATION.

1. Candidates for the Degree of Licentiate in Medicine and Surgery shall be required—

- To have been engaged during five years in their professional studies at a School of Medicine.
- To have passed the Entrance Examination of the Faculty of Arts in the University at Calcutta.
- To pass two Examinations.

2. The first Examination shall take place once a year, and shall be held only in Calcutta.†

* Amended Regulations have been in force from June 1880.

† The time to be fixed by the Syndicate.

3. No Candidate shall be admitted to this Examination, unless he have produced Certificates* to the following effect.

* FORM (K)

To the Registrar of the University of Calcutta.

SIR,

I REQUEST permission to present myself at the ensuing First Examination for the Degree of Licentiate in Medicine.

I am, &c., &c.

PARTICULARS TO BE FILLED IN BY THE CANDIDATE.

Age, ...
Date of Entrance, ...
Present Occupation, ...

Certificates to be signed by the Professors of the College of Medicine which Candidate has attended

We the undersigned Professors of the—do certify that — has attended the following Courses of Lectures and Hospital and Dispensary Practice in this College during the academic years of — in the manner below specified. —

Subjects.	No. of Lectures.	No. of Absences.	Remarks.	Signatures of Professors.
Descriptive and Surgical Anatomy ...				
General Anatomy and Physiology ...				
Comparative Anatomy and Zoology ...				
Chemistry ...				
Botany ...				
Materna Medica ...				
Principles and Practice of Medicine ...				
Principles and Practice of Surgery ...				
Ophthalmic Medicine and Surgery ...				
Midwifery including the Diseases of Women and Children ...				
Medical Jurisprudence including Practical Toxicology ...				
Dissections ...				
Practical Chemical Exercises ...				
Practical Pharmacy ...				
Hospital and Dispensary attendance.	No of Months		Behaviour and mode of preparing Cases.	
Medical Wards with Lectures on Chemical Medicine (months) ...				
Surgical Wards with Lectures on Chemical Surgery (months) ...				
Midwifery (No. of labours) ...				
Ophthalmic Hospital (months) ...				
Out-door Dispensary (months) ...				
No of Registry ...				
Date of Registry ...				

Certificate to be signed by the Principal of the College of Medicine which Candidate has attended.

I certify, that the account given of the above named Candidate is correct; that to the best of my belief he has completed his eighteenth year; that I know nothing against his moral character; and that he has been engaged in the Study of Medicine in the — College for — academic years.

(Signed) —

Principal, Medical College.

- a. Of having completed his eighteenth year.
 b. Of having been engaged in Medical Studies for at least three academical years.
 c. Of having attended courses of Lectures on the following subjects :—
- | | |
|--|--|
| Descriptive and Surgical Anatomy | Two Courses, each of at least 70 Lectures. |
| Chemistry | Two Courses, each of at least 70 Lectures. |
| Botany | Two Courses, each of at least 40 Lectures. |
| Materia Medica | Two Courses, each of at least 70 Lectures. |
| General Anatomy and Physiology | Two Courses, each of at least 70 Lectures. |
| Comparative Anatomy and Zoology | One Course, of at least 40 Lectures. |
| Practical Chemical Exercises in testing the nature of ordinary Poisons, and in Examination of Animal Secretions and Urinary Deposits | One Course. |
| Practical Pharmacy, for at least three months; producing a Certificate of having acquired a practical knowledge of preparation and compounding of Medicines. | |

d. Of having dissected during three Winter terms, and of having completed at least twelve Dissections during each of those Terms.

4. These Certificates shall be transmitted to the Registrar at least fourteen days before the Examination begins.

5. A fee of five Rupees shall be paid by each Candidate, and no Candidate shall be admitted to the Examination, unless we have previously paid this fee to the Registrar. If a Candidate fail to pass the Examination, the fee shall not be returned to him. He may be admitted to any one or more subsequent examinations on payment of a like fee of five Rupees on each occasion.

6. The Examination shall be written, oral, and practical.

7. Candidates shall be examined in the following subjects :—

Descriptive and Surgical Anatomy.
 Chemistry
 Botany
 Materia Medica and Pharmacy.
 General Anatomy and Physiology.
 Comparative Anatomy and Zoology.

Practical Chemistry, so far as regards the testing of the presence and nature of ordinary Poisons, and the examination of Animal Secretions and Urinary Deposits.

8. The days and hours of the Examinations shall be publicly notified at least one month before they are held.

9. At the end of one week from the day of the last Examination, the Examiners shall arrange the successful Candidates in two divisions, whereof the first shall be arranged in order of merit, and the second in alphabetical order.

10. If, in the opinion of the Examiners, sufficient merit be evinced, the Candidate who shall distinguish himself the most in Descriptive and Surgical Anatomy; the Candidate who shall distinguish himself the most in Physiology and Comparative Anatomy; the Candidate who shall distinguish himself the most in Chemistry; the Candidate who shall distinguish himself the most in Materia Medica and Pharmaceutical Chemistry, and the Candidate who shall distinguish himself the most in Botany, shall each receive a Scholar-

ship of sixteen Rupees a month for the next two years, with the style of Junior University Scholar, such Scholarship to be held during good behaviour certified monthly by the Principal of the Medical College.

11. No Candidate shall receive more than one such Scholarship, and if any Candidate shall be the most distinguished in more than one of the above-mentioned subjects the Examiners may award a like Scholarship to the Candidate who shall have passed the second best Examination in any such subject, provided they think that he has evinced sufficient merit.

SECOND EXAMINATION.

12. The Second Examination shall take place once a year, and shall be held only in Calcutta.*

13. No Candidate shall be admitted to this Examination within two years from the time of his passing the first Examination, nor unless he have produced Certificates† to the following effect:—

a. Of having passed the First Examination.

b. Of having, subsequently to having passed the First Examination, attended Lectures on—

Medicine (including Hygiene and General Pathology)	Two Courses, each of at least 70 Lectures.
Surgery	Two Courses, each of at least 70 Lectures.
Diseases of the Eye	One Course, of at least 20 Lectures.
Midwifery.	Two Courses, each of at least 70 Lectures.
Medical Jurisprudence	Two Courses, each of at least 50 Lectures.

c. Of having, subsequently to having passed the First Examination, dissected the Surgical regions, and performed Surgical operations during two Winter Sessions: the Certificate to state the number and nature of the operations so performed.

d. Of having conducted at least six Labors.

Certificates on this subject will be received from any legally qualified Practitioner in Medicine.

e. Of having attended Hospital and Dispensary Practice during the last three academic years of study in the following manner, viz. :—

Three months of attendance at the Out-door Dispensary of a recognized Hospital or Hospitals.

Fifteen months of attendance at the Surgical Practice of a recognized Hospital or Hospitals, and Lectures on Clinical Surgery during such attendance.

Fifteen months of attendance at the Medical Practice of a recognized Hospital or Hospitals, and Lectures on Clinical Medicine during such attendance.

Three months of attendance at the practice of an Eye Infirmary.

f. The Candidate shall produce Reports of six Medical and of six Surgical Cases, drawn up and written by himself, during his period of service as Clinical Clerk and Dresser.

The said cases to be duly authenticated by the Professors attached to the Hospital.

g. The Candidate shall also produce a Certificate of general character and conduct from a Teacher, as far as the Teacher's opportunity and knowledge has extended.

11. These Certificates shall be transmitted to the Registrar at least fourteen days before the Examination begins.

* The time to be fixed by the Syndicate.

† Form (K.)

To the Registrar of the University of Calcutta.

SIR, I REQUEST permission to present myself at the ensuing Second Examination for the Degree of Licentiate in Medicine.

I am, &c., &c.

PARTICULARS TO BE FILLED IN BY THE CANDIDATE.

Age,
 Date of Entrance,
 Present Occupation,

15. The fee for this Examination shall be twenty-five Rupees. No Candidate shall be admitted unless he have previously paid this fee to the Registrar. If a Candidate fail to pass the Examination, the fee shall not be returned to him. He may be admitted to any one or more subsequent Examinations on payment of a like fee of twenty-five Rupees on each occasion.

16. The Examination shall be written, oral, and practical.

17. Candidates shall be examined in the following subjects :—

Principles and Practice of Medicine.
Ditto Ditto of Surgery
Ophthalmic Medicine and Surgery.
Midwifery.
Medical Jurisprudence.

18. The days and hours of the Examination shall be publicly notified, at least one month before they are held.

19. The Practical (Clinical) Examination in Medicine and Surgery shall be conducted in the Wards of a Hospital by the Examiners in those Branches.

20. In Medicine and Surgery, each Candidate shall be required to examine, diagnose, and treat six cases of Acute or Chronic Diseases, to be selected by the Examiners; to draw up careful histories of those cases, and to perform and report in detail Necropsical Examinations, should any of the selected cases end fatally. Should none so terminate, the *post mortem* examination of any other cases, that may have died in Hospital, shall be performed and reported by the Candidates.

21. The Candidates shall, in addition, perform such of the minor operations of Surgery as may be required in the Out-door Dispensary of the Hospital at the time of the Examination, and as the Examiners may select.

22. They shall also apply apparatus for great Surgical injuries, and explain the objects to be attained by them, as well as the best manner of effecting those objects.

23. They shall also, in the Medical Wards, examine morbid products chemically and by the aid of the Microscope, in the presence of the Examiners, demonstrating the results obtained.

24. They shall also each perform three capital operations upon the dead subject, after detailing to the Examiners the pathological conditions in which such operations are necessary, the different modes of operation adopted, and their reasons for preferring any particular mode of procedure.

25. They shall also be required to pass an Examination in Practical Toxicology.

26. On Monday, in the week following the conclusion of the Clinical Examination, the Examiners shall arrange in two divisions, each in alphabetical order, such of the Candidates as have passed, and a Certificate, under the Seal of the University and signed by the Vice-Chancellor, shall be delivered to each Candidate.

27. Such Candidates only as, in the opinion of the Examiners, are admissible to the Examination for Honors, shall be placed in the first Division.

EXAMINATION FOR HONORS.

28. Any Candidate, who has been placed in the First Division at the Second Examination, may be examined for Honors in any or all of the following subjects :—

Surgery.	Midwifery
Medicine.	Medical Jurisprudence.

29. The Examinations shall take place in the week following the completion of the Second Examination, they shall be conducted by means of printed papers and practical tests, but Examiners shall not be precluded from asking *voir dire* questions upon the written answers of the Candidate, when they appear to require explanation.

30. The order of Examination shall be made known annually by the Syndicate of the University.

31. In determining the relative position of the Candidates, the Examiners shall have regard to the proficiency evinced, in the same subjects, at the Pass Examination.

32. Candidates, who pass the Examination and acquit themselves to the satisfaction of the Examiners, shall be arranged according to the several subjects and according to their proficiency in each; and shall be bracketed together, unless the Examiners are of opinion that there is a clear difference between them.

33. If, in the opinion of the Examiners, sufficient merit be evinced, the Candidate who shall distinguish himself the most in Midwifery and the Diseases of women and children; the Candidate who shall distinguish himself the most in Surgery; and the Candidate who shall distinguish himself the most in Medicine, shall each receive a Scholarship of forty Rupees per mensem for the next two years, with the style of Senior University Medical Scholar. No Candidate shall receive more than one such Scholarship, and if any Candidate shall be the most distinguished in more than one of the above-mentioned subjects, the Examiners may award a like Scholarship to the Candidate who shall have passed the second-best Examination, provided they considered that he has evinced sufficient merit.

DOCTOR OF MEDICINE.

34. The Examination for the Degree of Doctor of Medicine shall take place once a year.*

35. No Candidate shall be admitted to this Examination unless he have produced Certificates† to the following effect :—

a. Of having attained the Degree of Bachelor of Arts in the University of Calcutta or in some University recognized by it; or having been engaged two years in the study or

* The time to be fixed by the Syndicate.

† FORM (K)

To the Registrar of the University of Calcutta.

SIR, I REQUEST permission to present myself at the ensuing Examination for the Degree of Doctor of Medicine.
I am, &c., &c.

PARTICULARS TO BE FILLED IN BY THE CANDIDATE.

Age,
Date of Entrance,
Date of graduation,
Date of obtaining Degree of Licentiate in Medicine.

Certificate to be signed by the Principal of the College at which Candidate has studied and by two persons of respectability.

We certify that— has been engaged in the Practice of the Medical Profession for a period of—years; viz, from 18— to 18—; that we no nothing against his moral character, and that he has satisfied us, by the production of the proper Certificates, that he has graduated in Arts in the University of—, and has obtained the Degree of Licentiate in Medicine and Surgery.

practice of his profession, subsequent to his having taken the Degree of Licentiate in Medicine and Surgery in this University, or a Degree in Medicine or in Surgery at a University, the Degrees of which are recognized by the Senate of this University.

b. Of moral character, signed by two persons, of respectability.

36. Candidates shall be examined in the following subjects :—

Medicine, including Practice of Physic, Surgery, and Midwifery.

37. The Examinations shall be conducted by means of printed Papers and *viva voce* interrogations.

38. The order of Examination shall be made known annually by the Syndicate of the University.

39. The Examiners shall arrange in two divisions, each in alphabetical order, such of the Candidates as shall have passed and a Certificate under the Seal of the University and signed by the Vice-Chancellor, shall be delivered to each.

40. Candidates who had completed their Medical studies in or before the Session 1859, will be allowed to present themselves for this Examination on producing the following Certificates :—

a. Of having passed the Senior Diploma, or Graduation Examination of the Calcutta Medical College.

b. Of having been engaged for five years in the actual practice of the Medical Profession.

41. If such Candidates be not Graduates of the University of Calcutta or of some University, the Degrees of which are recognized by it, they shall be required to pass the following preliminary Examinations :—

English.

Subjects of Examination shall not be appointed, but the answers of the Candidates in all subjects must be such as to show a competent knowledge of the English language.

Mental and Moral Science.

Mental Science,—as contained in Abercrombie on the Intellectual Powers.

Moral Philosophy,—as contained in Payne and Abercrombie

The Syndicate are authorised to adapt the new Rules, so as to meet the cases of Students attached to the Medical College of Calcutta when they come into operation.

LICENTiate IN CIVIL ENGINEERING.

1. The Examination for the Degree of Licentiate in Civil Engineering shall take place once a year, shall commence in the third week of March, and shall be held only in Calcutta.

2. The Degree shall not be conferred on any Candidate within seven academical years from the time of his passing the Entrance Examination in the Faculty of Arts; and until he produce Certificates of having been engaged, for at least five years, in the study and practice of Engineering, of which three years must be study in a School of Engineering, and two years' practice. But Candidates may proceed to the Examination in all branches, except that noted in paragraph 11th of

these Regulations, on producing the following Certificates :—

* 1st. Of having passed the First Examination in the Faculty of Arts.

2nd. Of having completed a course of professional study extending over three years, at any College of Civil Engineering, recognized by the Senate.

3rd. Of moral character.

3. Every Candidate must apply to the Registrar, in the Form M.† at least fourteen days before the Examination begins, and with his application must produce the Certificates aforesaid.

4. A fee of twenty-five Rupees shall be paid by each Candidate, and no Candidate shall be admitted to the Examination, unless he have previously paid this fee to the Registrar. If a Candidate fail to pass the Examination the fee shall not be returned to him. He may be admitted to any one or more subsequent Examinations on payment of a like fee of twenty-five Rupees on each occasion.

5. The Examination shall be written, oral, and practical.

6. Candidates shall be examined in the following subjects :—

- I. Mathematics.
- II. Mechanical Philosophy.
- III. Natural and Experimental Science.
- IV. Construction.
- V. Drawing.
- VI. Geodesy.

I.—MATHEMATICS.

Arithmetic.

Algebra.

Simple and Quadratic Equations, Ratio, Proportion and Variation, Arithmetical and Geometrical Progression, Binomial Theorem.

Logarithms.

Geometry.

Euclid—Books 1, 2, 3, 4, 6, and 11 to Prop. 21, with Deductions.

Cone Sections, treated Geometrically or Analytically

Trigonometry

As far as the solution of all cases of Plane Triangles.

Mensuration.

Mensuration of Surfaces and Solids.

* Special provision is made for those Students who, in the Session 1859-60, were, or at any previous time had been, Members of the Civil Engineering College, Calcutta. All such shall be admitted to the Examination for the Degree of L. C. E. on the production of a Certificate that they have attended, during a period of three years, at the Civil Engineering College. The result of such Examination shall be recorded, but the Degree of L. C. E. shall itself not be conferred, until the Candidate shall have obtained the other Certificates required for this Degree.

† FORM (M.)

To the Registrar of the University of Calcutta.

SIR,

I REQUEST permission to present myself at the ensuing Examination for the Degree of Licentiate in Civil Engineering
I am, &c., &c.

PARTICULARS TO BE FILLED IN BY THE CANDIDATE.

Age,

Date of Entrance,

Date of passing First Examination in Arts,

Present Occupation,

Certificate to be signed by the Principal of the College of Civil Engineering, at which Candidate has studied.

I certify that ———— has attended a Course of Professional Study extending over at least three years, viz. from 18—— to 18—— at the Civil Engineering College of ————, that he has satisfied me by the production of the Registrar's Certificate that he has passed in First Examination in Arts; and that I know nothing against his moral character.

(Signed) ————

Principal, Civil Engineering College.

18

Certificate to be signed by a Professional Engineer. This may be sent to the Registrar any time before the Degree is conferred.

I certify that ———— has been engaged in the practice of Engineering during a period of at least two years, viz. from 18—— to 18——.

(Signed)

II.—MECHANICAL PHILOSOPHY.

Statics.

Composition and Resolution of Forces, Centre of Gravity.
Mechanical Powers.
Virtual Velocities.
Friction.

Dynamics.

General Laws of Motion
Motion of falling bodies in free space and down inclined planes.
Vibration of simple pendulums.
Collision of Bodies.
Central Forces.
Moments of Inertia.
Centre of Oscillation.

Hydrostatics.

Equilibrium of Fluids.
Specific Gravity
Equilibrium of floating Bodies.
Centre of pressure.
Elastic fluids.
Principles of the Barometer and Thermometer and application to determine heights of Mountains; of the Air Pump, Condenser, Pump, Siphon, and Hydrostatic Press.

Hydrodynamics.

Motion of fluids through a small orifice.
Percussion and Resistance of fluids.

Optics.

Laws of reflection, and refraction, at Plane and Spherical surfaces. Formation of Images: simple and compound Lenses; the Eye; Principles of the Sextant, Telescope, and Microscope.

III.—NATURAL AND EXPERIMENTAL SCIENCE.

Chemistry.

The Elements of inorganic Chemistry, as laid down in Chambers' Course, and as applied to the preparation of wrought-iron, steel, and cements.

Heat.

Elementary Laws of Heat, with reference to steam and combustion of fuel.

Mineralogy.

Physical Characteristics of Minerals.

Physical Geography.

With special reference to that of India.

IV.—CONSTRUCTION.

Materials.

Stones, Preparation of Bricks and Tiles. Mortars and Cements. Paints. Iron and Steel. Preservation of Timber.

Practice of Building.

Earth-work.

Construction of Roads.

Construction of Rail roads.

Selection of Line. Cuttings and Embankments. Tunnels. Gradients. Curves.

The Practice of Bridge Building.

Carpentry.

Scarfs. Joints. Centres for Bridges. Roofs.

Hydraulic Works.

Flow of water in pipes and open channels and over Weirs. Tanks. Canals. Sluices. Locks.

Strength of Materials.

Resistance of Iron and Wood to compression, tension, transverse and longitudinal strains and detrusion. Deflection of Beams. Various forms of Beams, solid and hollow.

Stability of Structures.

As applied to retaining Walls, Bridges, Abutments, Walls of Buildings, and framed Structures.

Mechanism.

Motion.—Machines, advantages and uses of.
Elementary forms.—Levers. Cranks. Rolling contacts. Sliding contacts. Mechanism for modifying motion. Accumulation and Regulation of motion.
Sources of power.—Gravity. Wind. Heat. Muscular action.

The Steam Engine in detail.

Hydraulic Machines.—Overshot, undershot, and vertical wheels. Turbines. Reaction wheels.

Designs.

An original design for a work or works on given data, with report, specification, and estimate.

V.—DRAWING.

Geometrical, Mechanical, Engineering, and Architectural, Perspective, Isometrical Perspective, Free-hand and Landscape Drawing.

(Attested specimens of each kind to be submitted to the Examiners, in addition to the specimens to be executed during the Examination; to which marks will be assigned.)

VI—GEODESY.

Use of the Scales. Prismatic Compass. Level. Theodolite, and Plane Table.

Topographical Surveying of limited areas.

Practice of levelling.

Route Surveying and laying out Curves.

Topographical Drawing.

7. There shall be twelve Papers of questions, namely:—

One Paper on Arithmetic and Algebra.

One Paper on Geometry and Conic Sections.

One Paper on Practical Trigonometry, Logarithms, and Mensuration.

One Paper on Statics and Dynamics.

One Paper on Hydrostatics and Optics.

One Paper on Chemistry and Heat.

One Paper on Mineralogy and Physical Geography.

One Paper on Materials and Practice of Building.

One Paper on Laying out Earth-works and construction of Roads and Rail roads.

One Paper on Carpentry and Mechanism.

One Paper on Hydraulic Works.

One Paper on Strength of Materials and Stability of Structures.

One day Drawing and Estimating.

One day *et cetera* Examination.

8. The subjects shall have the following maximum marks assigned to them:—

Mathematics	700
Mechanical Philosophy,	500
Natural and Experimental Science	400
Construction	1,200
Drawing	600
Geodesy	600
	—
	4,000

To pass successfully Candidates must obtain at least 1,500 marks in all, and not less than one-fourth of the full marks allotted to each subject.

9. The names of the successful Candidates shall be arranged in two classes according to merit. A Certificate signed by the Registrar, of having passed the Examination, shall be given to each successful Candidate.

10. The first Student of the First Class shall receive a Gold Medal to the value of one hundred Rupees.

11. In addition to the above Examination, the Candidate must, at some period after he has been engaged not less than five years in the study and practice of Engineering, of which at least three years must be study, satisfy the Examiners of the University for the time being that he has acquired a thorough and practical knowledge of some branch or branches of Engineering in which he has been employed.

MASTER OF CIVIL ENGINEERING.

1. The Examination of the Degree of Master of Civil Engineering shall take place once a year, shall commence in the third* week of March, and shall be held only in Calcutta.

2. No Candidate shall be admitted to the Examination for the Degree of M. C. E. unless he produce the following Certificates :—

- (1.) Of having attained the age of twenty-four years.
- (2.) Of having graduated in Arts.
- (3.) Of having obtained the Degree of Licentiate in Civil Engineering.
- (4.) Of moral character.

3. Every Candidate must send in his application to the Registrar with Certificate, in the Form L,† at least fourteen days before the Examination begins.

4. A fee of twenty-five Rupees shall be paid by each Candidate, and no Candidate shall be admitted to the Examination, unless he have previously paid this fee to the Registrar. If a Candidate fail to pass the Examination, the fee shall not be returned to him. He may be admitted to any one or more subsequent Examinations on payment of a like fee of twenty-five Rupees on each occasion.

5. The Examination shall be written, oral, and practical.

6. Candidates shall be examined in the following subjects :—

- I. Mathematics.
- II. Mechanical Philosophy.
- III. Natural and Experimental Science.
- IV. Construction.
- V. Geodesy.

I.—MATHEMATICS.

Spherical Trigonometry, as applied to Geodesy.
Descriptive Geometry.

* The time to be fixed by the Syndicate.

† FORM (L.)

To the Registrar of the University of Calcutta.

SIR,

I REQUEST permission to present myself at the ensuing Examination for the Degree of Master of Civil Engineering.

I am, &c., &c.

PARTICULARS TO BE FILLED IN BY THE CANDIDATE.

Age,
Date of Entrance,
Date of Graduation,
Date of obtaining Degree of Licentiate in Civil Engineering,

Certificate to be signed by two persons of respectability.

We certify that we are acquainted with _____; that we know nothing against his moral character, and that he has satisfied us by the production of the proper Certificates; that he has graduated in Arts in the University of _____, and has obtained the Degree of Licentiate in Civil Engineering.

(Signed)

II.—MECHANICAL PHILOSOPHY.

Central Forces.
Rotation and Oscillation of Bodies. Centrifugal Forces.
Motion of Fluids.
Geometrical Optics.
The Elements of Astronomy, and its application to Geodesy.

III.—NATURAL AND EXPERIMENTAL SCIENCE.

Heat—with reference to Steam and Combustion.
Chemistry—as applied to Cements and preservation of Materials.
Practical application of Electrical Science.
General principles of Geology and Mineralogy, and their applications to Engineering.

IV.—CONSTRUCTION.

Practice of Building.
Theory and Practice of Bridge Building.
Roads and Railways.
Hydraulic Works.
Equilibrium of Structures. Theory of Machines, with special reference to the Steam Engine.
Principles of Design.

V.—GEODESY.

Surveying.
Topographical Drawing.

7. The Candidate's qualifications shall be tested by written papers on the first three subjects, and the fifth, and by written papers and *visà voce* Examination on the fourth subject. He shall also be required to write a report on some Engineering Work in which he has been engaged.

8. The Examination of the Candidates shall extend over seven days and shall be held in the morning from —* to —, and in the afternoon from — to —, the subjects of Examination being distributed as follows :—

Mathematics and Mechanical Philosophy	1½ days.
Natural and Experimental Science	1 day.
Construction	2½ days.
Geodesy,	½ day.
<i>Visà voce</i>	½ day.
Report	1 day.

Total, 7 days.

The subjects shall have the following maximum marks assigned to them :—

Mathematics and Mechanical Philosophy	600
Natural and Experimental Sciences	250
Construction	1,000
Geodesy,	150

Total 2,000

To pass successfully, the Candidate must obtain at least 1,000 marks in all, and not less than one-fourth of the full marks allotted to each subject.

9. The names of the successful Candidates shall be arranged in two classes, each in order of merit.

GENERAL.

No question shall be put at any University Examination, so as to require an expression of religious belief on the part of the Candidate; and no answer or translation given by any Candidate shall be objected to on the ground of its expressing any peculiarity of religious belief.

* The hours to be fixed by the Syndicate.

[2389]

NOTICE.

NOTICE is hereby given, that Sealed Tenders will be received up to 2 p. m. on the 30th November 1860, by the Executive Commissariat Officer at Singapore, for the supply by Contract of the Articles mentioned in the subjoined Schedule.

2. Each Tender must be accompanied by a deposit in cash of Dollars 2,000, or its equivalent, Rupees 4,400.

3. The Tender of the successful Competitor will be retained until the Commissary General's acceptance of his offer has been ascertained, and should such Competitor fail to sign the Contract Bond within three days from the date of such acceptance being made known to him, and to furnish the Security mentioned in the subjoined Schedule, his deposit will be forfeited to Government.

4. The Deposit of all others who have tendered will be returned to them on the lowest offer declared.

5. No advance of Cash will be made to the Contractor.

6. Payments will be made on presentation of Bills with Receipts for the Articles delivered.

7. A fine of Dollars 25, 50, or 100, according to the fault, will be levied for any infringement of the stipulation of the Bonds, and if frequently repeated, the Contract will be annulled and the Security confiscated to Government.

8. The Contract must not be sublet.

9. The Contractor's Securities will be restored to him immediately on completion of Contract.

By Order of the Commissary General of Madras,

G. J. S. TIREMAN, *Captain,*

Sub-Assistant Commissary General, Madras Establishment.

COMMISSARIAT OFFICE;
Singapore,
The 12th September 1860. }

N. B.—The principle of direct delivery will be observed as far as possible, *i. e.* Contractors will deliver on requisitions signed by the Officer or his Subordinate, obtaining Receipts after delivery. Every assistance will be given to Contractors for storing such Articles as they wish to lay up in large quantities, but at their own risk and responsibility.

SCHEDULE.

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security, or Bank Share.	Indian Currency.	REMARKS.
GRAIN AND PROVISION. <i>Victualling.</i>						
Rice (Moonghy) ...	4711002	294438	<div> <div>Singapore ..</div> <div>Penang ..</div> <div>Malacca ..</div> <div>Labuan ..</div> </div>	<div>2632256</div> <div>1794880</div> <div>19266</div> <div>87600</div>	10000 0	22000 0 0
Rice (Arracan) ...	827744	51734	<div>Singapore ..</div> <div>Penang ...</div> <div>Malacca ...</div>	<div>270720</div> <div>115776</div> <div>441248</div>	1000 0	2200 0 0
Rice (Java) ...	132928	7683	<div>Singapore ...</div> <div>Malacca ...</div>	<div>89280</div> <div>43618</div>	500 0	1100 0 0
Rice (Raw) ...	16000	1000	<div>Singapore ...</div> <div>Penang ...</div>	<div>8000</div> <div>8000</div>	50 0	110 0 0
Dholl, Jowar ...	186156	11635	<div>Singapore ...</div> <div>Penang ...</div> <div>Malacca ..</div> <div>Labuan ...</div>	<div>87120</div> <div>70032</div> <div>18300</div> <div>10704</div>	400 0	880 0 0
Pease (Java) ...	412682	25790	<div>Singapore ...</div> <div>Malacca ..</div> <div>Penang ..</div>	<div>225384</div> <div>64608</div> <div>122640</div>	2000 0	4400 0 0

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862	Period of Delivery specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security or Bank Share.	Indian Currency.	REMARKS
Cheena ...	18500	.....	<div> <div>Singapore .. 10000</div> <div>Penang .. 5000</div> <div>Malacca .. 2500</div> <div>Labuan .. 1000</div> </div>			
Ghee ..	155344	....	<div> <div>Singapore ... 89008</div> <div>Penang .. 47008</div> <div>Malacca .. 12192</div> <div>Labuan .. 7136</div> </div>	5000 0	11000 0 0	
Split Pease ..	Altogether depends on departure of European Troops. Quantity small for past year.					
Salt ...	154944	....	<div> <div>Singapore .. 76400</div> <div>Penang .. 54976</div> <div>Malacca .. 20000</div> <div>Labuan .. 3568</div> </div>	Grain and Provision and Victualing Supplies, excepting Rice, Ghee, Dholl, Java Pease, Dollars 500.		
Turmeric	8304		<div> <div>Singapore .. 4000</div> <div>Penang ... 8136</div> <div>Malacca .. 832</div> <div>Labuan .. 836</div> </div>			
Tobacco ...	73688	....	<div> <div>Singapore .. 3500</div> <div>Penang .. 1028</div> <div>Malacca .. 336</div> <div>Labuan .. 1328</div> </div>			
Chillies ..	6102	....	<div> <div>Singapore .. 1200</div> <div>Penang .. 448</div> <div>Malacca .. 144</div> <div>Labuan .. 544</div> </div>			
Pepper ..	2336	....	<div> <div>Singapore .. 1200</div> <div>Penang .. 224</div> <div>Malacca .. 80</div> <div>Labuan ... 224</div> </div>			
Corriander Seeds ..	1728	....	<div> <div>Singapore .. 1200</div> <div>Penang .. 224</div> <div>Malacca .. 80</div> <div>Labuan .. 224</div> </div>			
Cummin Seeds ..	1728	.. ..	<div> <div>Singapore .. 4000</div> <div>Penang .. 1344</div> <div>Malacca</div> <div>Labuan</div> </div>			
Hog's Lard ..	5344	....	<div> <div>Singapore .. 34000</div> <div>Penang .. 2624</div> <div>Malacca .. 5456</div> <div>Labuan</div> </div>			
Salt Fish ..	42080	.. ..	<div> <div>Singapore ... 72500</div> <div>Penang .. 15312</div> <div>Malacca ... 9584</div> <div>Labuan .. 42</div> </div>			
Oil, Coconut ...	97438	....	<div> <div>Singapore ... 1000</div> <div>Malacca</div> <div>Penang .. 896</div> <div>Labuan</div> </div>			
Onions ..	1896	....	<div> <div>Singapore .. 1000</div> <div>Labuan ... 7186</div> </div>			
Tamarind ..	8136	....			
Bran ..	Depends altogether on requisitions from Ships ; about 1,00,000 issued in 1860, none in 1859.					
Flour ..	Depends altogether on arrival and departure of Troops.					

Description of Articles to be supplied.	Quantity or Number for sixteen months, 1st January 1861 to 30th April 1862.	Period of Delivery, specifying Quantities.	Places of Delivery to whom to be made.	Amount of Security in Cash, Government Security, or Bank Share.	Indian Currency.	REMARKS.
Garlic ..	324	Or as much as may be required, quantity uncertain.				
Tea, Black ...	1500	Or as much as may be required upon the arrival of Troops.				
Coffee ...	1200	Ditto	Ditto	Ditto.		
Sugar ...	5000	Ditto	Ditto	Ditto.		
Bread ...	54000	Ditto.	{ Singapore .. 30000 Penang .. 24000			
Biscuit ..	Altogether dependent on arrival and departure of Troops.					
Beef (1st sort Grass-fed)	40000	.....	{ Singapore .. 25000 Penang .. 15000	Or as much as may be required, dependent upon the arrival of Troops.		
Mutton (1st sort Grass-fed) ..	Or as much as may be required					
Vegetable, consisting of Round Potatoes, Sweet Potatoes, Yams, Bombay Onions and Green Vegetables ..	70000	Or as much as may be required for Singapore and Penang.				
Fire-wood ..	200000	Or as much as may be required.				
Mustard Seed ..	As much as may be required; supply small, depends upon arrival and departure of Troops.					
Beetle-nut ..	Ditto		Ditto	Ditto		
Salt Beef in Barrel ..	3500	Quantity depends on arrival and departure of Troops				
Salt Pork in Barrels ..	3500					
Water for Ships ..	70000 Tons	But altogether dependent upon arrival and departure of Ships				
Aril ..	Altogether dependent upon arrival and departure of Troops, or requisition Imperial Commissariat Department, China.				Grain and Provisions and Victualling Supplies, excepting Rice, Dhall, Ghee, and Java Pease, Dollars 5000. Rupees 11,000.	
Cuddala ..	Depends altogether upon arrival and departure of Native Troops.					
Pan Leaves ..	Ditto	Ditto	Ditto			
Hay ..	Depends upon arrival of Horses from Bombay, Madras or Calcutta.				Ship Supplies 1000	22000
Straw ...	Ditto	Ditto	Ditto.			
Furniture for Hospitals, Offices and Barracks ..	Small supply, unless at the arrival of Troops, &c, when requisition will be large.					
Hospital Clothing, such as Quilts, Cotton ..	100					
Quilts, Plain ..	200					
Shirts, White ..	200					
Pillows, Coir ..	200					
Pillows, Cotton ..	50					
Pillow Cases ..	At present the supply is small, but on the arrival of a European Regiment and Sick from China the demand will be large.					
Caps, Gingham or Grey Shirting; Caps lined with Flannel ..	50					
Gowns, Gingham or Grey Shirting ..	200					
Trowsers lined, Grey Shirting ..	200					
Trowsers lined with Flannel ..	200					
White Shirts, plain ..	200					
Banians, Flannel ..	50					

[2393]

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Balasore, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board dated 18th September 1860, in the Balasore Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee, at 12 A. M. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have received Pottahs from the Settlement Officers.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved :—

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.		Sudder Jumma.		
			B.	G. B.	Rs.	As.	P.
4	1026	Putna Misturkoochur, Pergunnah Dusmullung	16	13 4	8	1	7
5	1027	Mouza Mudhoosoodunpore, Pergunnah Noonk-bund	19	12 4	5	12	10

The farming lease of these Mehals will expire in 1866-67 = 1274 Umlee.

A. ELLIOTT RUSSELL,
Collector.

BALASORE,
The 29th September 1860. }

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to a Khas Mehal, situated in the District of Pooree, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, No. 129, dated 18th September 1860, in the Pooree Collectorate, on Thursday, the 8th November 1860, corresponding with the 25th Kartick 1268 Umlee.

The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estate to be sold to the highest bidder above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchaser to be bound to respect the rights of resident cultivators who have received Pottahs from the Settling Officer.

3rd.—The present settlement of the Estate are liable to revision upon the expiry of the present lease.

4th.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

5th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount

of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

6th.—The Right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Half rental as Sudder Jumma.	Upset Price.	REMARKS.
1	56	Araze Lakheraj. Bazeaffee Mouza. Poorsottumpoor. Pergunnah Kotdes, &c. ...	M. G. B. 35 22 2½	 24 5 9	 250 0 0	

F. H. PELLEW,
Offg. Collector.

SUB-DIVISION OF ZILLAH CUTTACK ;
Pooree Collector's Office,
The 1st October 1860. }

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals situated in the District of Tirhoot, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government, in the Tirhoot Collectorate, on Friday, the 16th November 1860, corresponding with the 18th Kartick 1265 F. S. The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jumma-bundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved :—

Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.
		B. C. D.	R. A. P.
1800	Kheman, Pergunnah Loawan ...	367 17 7	150 0 0
2428	Pirree, Pergunnah Oghara ...	126 10 15	60 0 0
2926	Asawan, Pergunnah Suresa ..	406 13 4	205 13 2
4937	Khowna, Pergunnah Bhala ..	884 0 0	1,350 0 0
5017	Rabun, Pergunnah Burail ..	7 12 12	4 0 0
5200	Rowna Bulthee, Pergunnah Gurchawand ...	1,039 10 12½	1,405 0 0

T. BRUCE LANE,
Offg. Collector.

TIRHOOT ;
Collector's Office, }
The 6th October 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the under mentioned Khas and Noabad Mehal, situated in the District of Chittagong, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, dated 11th September 1860, No 1177, in the Chittagong Collectorate on the 16th November 1860, corresponding with the Bengallee, dated 2nd Aughran 1267 B. S. The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estate to be sold, with the Sudder Jumma entered against it below, to the highest bidder above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd.—A deposit of Rupees 25 per Cent. upon the amount bid will at once be made, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the Sale, reckoning the day of Sale as one.

4th.—The Right of Government to all Minerals to be reserved.—

Number	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
		THANNAH BHATTFEARFE, MOUZA SHETULPORE, &c.				
1	64	Izarah Golab Bebee, &c.	D. K. G. C. 151 11 5 2	Rs. As. P. 758 7 6	Rs. As. P. 918 1 4	

T. D. WARD,

Offg Collector.

CHITTAGONG COLLECTORATE, }
The 5th October 1860.

Notice

Is hereby given, that the Cachar Mela, or Annual Fair, will be held at Silchar, in Cachar, on the 30th and 31st December 1860, and the 1st, 2nd, and 3rd of January 1861.

Prizes will be given for the best specimens of Cattle, Raw Products, and Manufactures brought for Sale, a competent Committee being selected to determine the above.

Shops will be erected as heretofore for the convenience of Traders who may feel disposed to attend.

Races, Games, &c., open to all, will be held as usual, and a display of Fire-works take place.

N. B.—The last Mela was attended by a great number of people, and the results were so gratifying, as to encourage its continuance annually.

Many Buffaloes, Cows, Ponies, and Goods of all sorts and kinds were brought for sale, and readily disposed of.

J F SHIRER,
Offg Superintendent.

ZILAH CACHAR;
Superintendent's Office,
The 16th July 1860.

Cochin Light.

INFORMATION is hereby given, that the Light at Cochin, instead of being raised to a height of 114 feet as usual, on and after the 15th September, will continue to be displayed at the lower elevation of sixty-seven feet until further notice. It may not therefore be visible beyond eight or nine miles.

2. The Flag Staff being under repair, a smaller temporary Mast for signalling will be put up, which will not be seen at any great distance.

JOHN J. FRANKLIN,
Supt. of Marine.

MADRAS;
Marine Supt.'s Office,
The 3rd September 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Monghyr, and mentioned in the Statement hereunto annexed, will be put up to Sale, under Orders of the Board of Revenue, No 120, dated 4th September 1860, addressed to the Commissioner of Revenue of the Bhaugulpore Division, in the Monghyr Collectorate, on the 30th November 1860, corresponding with the Fuslee date 2nd Aughun 1268. The purchaser of such Mehal will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities

3rd.—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid at once.

4th.—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one

5th.—The Right of Government to all Minerals to be reserved.

W H. HENDERSON,

Collector

MONGHYR COLLECTORATE, }
The 10th October 1860. }

Number.	Towhee Number	Names of Mehals and Pergunnahs	Area	Sudder Jumma.	Upset Price.	REMARKS
3RD CLASS.						
1	2291	Arazie Muskun Ramnewaz, Jemadar, in Thannah Burhyah, Pergunnah Salemabad	0 15 0 0	2 0 0	2 0 0	
2	2531	Arazie Ammanut Sircar, in Thannah Roopowlee, Pergunnah Furkeeah	158 18 17 0	95 2 3	111 14 10	
3	2578	Beekahpoor, Pergunnah Monghyr	0 16 0 0	3 4 0	3 4 0	
4	2621	Gudline, Thannah Rautun, Pergunnah Furkeeah	58 13 8 0	16 9 1	20 7 3	
5	2622	Arazie Ammanut Sircar, Thannah Rautun, Pergunnah Furkeeah	155 6 6 0	42 3 6	55 3 0	
6	2641	Arazie Ammanut Sircar, in Thannah Jaffrah, Pergunnah Furkeeah ...	111 4 0 0	65 4 0	76 0 1	
7	2612	Invalid Jagheer of Sheer Khan, Havildar, in Thannah Jaffragunge, Pergunnah Monghyr	33 10 0 0	22 0 0	25 8 0	
8	2644	Arazie Ammanut Sircar, in Thannah Purbutta, Pergunnah Furkeeah ...	14 1 14 0	8 4 0	9 8 6	
9	2645	Invalid Jagheer of Shewdial Sing, Naick, in Muheshletta, Thannah Rampoor, Pergunnah Salemabad.	50 9 13 0	25 2 1	31 0 4	
10	2692	Arazie Ammanut Sircar, in Thannah Rajunpoor, Pergunnah Kubkhund	138 19 19 10	96 12 10	104 13 9	
11	2700	Invalid Jagheer of Bhuwanny Sing, Naick, in Thannah Nurriar, Pergunnah Ooturkhund	25 9 14 0	16 0 0	16 0 0	
12	2701	Invalid Jagheer of Tikaram, Sepoy, in Thannah Suhursah, Pergunnah Ooturkhund ...	30 0 0 0	10 0 0	10 0 0	
13	2703	Arazie Ammanut Sircar, in Thannah Suhursah, Pergunnah Ooturkhund.	3 11 0 0	2 10 0	2 10 0	
14	2713	Arazie Ammanut Sircar, in Thannah Dhurhurah, Pergunnah Monghyr.	5 8 6 0	3 5 0	4 5 3	
15	2715	Arazie Ammanut Sircar, in Thannah Arramnugur, Pergunnah Monghyr.	20 2 0 0	3 0 7	10 4 0	

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset Price	REMARKS.
16	2763	Mannickpoor Serajoodinpoor, Pergunnah Monghyr	36 14 0 0	31 11 6	39 2 7	
17	2767	Invalid Jagheer of Morand Ally, Subadar, in Thannah Bindrabun, Pergunnah Monghyr	98 14 4 0	55 1 5	63 3 11	
18	2825	Invalid Jagheer of Durgahee Khan, Sepoy, in Thannah Soolindabad, Pergunnah Ooturkhund	49 1 7 0	22 4 0	29 1 3	
19	3031	Arazie Ammanut Sircar, in Mouzah Soorjee Chuck, Thannah Rampoor, Pergunnah Salemabad	8 5 10 0	10 4 5	12 11 0	
20	3044 & 3045	Ammanut Sircar, in Thannah Soolindabad, Pergunnah Ooturkhund.	42 14 16 0	32 5 5	42 4 4	
21	3046	Arazie Ammanut Sircar, in Thannah Nurriar, Pergunnah Ooturkhund	1089 7 16 0	350 0 0	373 8 10	
22	3069	Line Thannah Rautun, Pergunnah Furkeeah	11 3 13 0	4 9 0	5 10 1	
23	3070	Arazie Girdline, Thannah Jaffrah, Pergunnah Furkeeah	26 2 7 0	12 14 7 1	15 14 10	
24	3071	Arazie Ammanut Sircar, in Behrah, Thannah Bindrabun, Pergunnah Monghyr	143 13 13 10	23 13 9	31 3 2	
25	3080	Arazie Ammanut Sircar, in Mouzah Singha, Thannah Dhurhura, Pergunnah Monghyr	12 10 10 0	13 2 3	16 3 6	
26	3082	Arazie Girdline, in Thannah Jaffrah-gunge, Pergunnah Monghyr	9 11 7 0	12 0 0	13 6 5 1/2	
27	3085	Arazie Girdline, in Thannah Purbuttah, Pergunnah Furkeeah	74 4 6 0	42 0 0	42 0 0	
28	3162	Invalid Jagheer of Nezam Bheesty, in Thannah Bindrabun, Pergunnah Monghyr	19 8 6 2	8 4 11	10 13 8	
29	3252	Ammanut Sircar, in Thannah Ranjupoor, Pergunnah Kubkhund	1 2 11 0	1 3 2	1 9 6	
30	3251	Ditto Ditto	35 3 16 0	19 5 9	23 14 5	
31	3256	Ditto Ditto	40 0 8 0	8 0 0	8 0 0	
32	3314	Invalid Jagheer of Alluf Khan, Subadar, in Thannah Bindrabun, Pergunnah Monghyr	193 19 0 0	59 2 8	77 5 4	

W. H. HENDERSON,
Collector.

Sheriff's Office, the 13th October 1860.

NOTICE is hereby given, that a Sessions of Over and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Tuesday, the Fourth day of December next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

C. H. BROWN,
Sheriff.

পত্রিক আর্কিব ১৩ অক্টোবর ১৮৬০ সাল।

সম্রাটর দেওয়া বাইতেছে যে আগামি

৪ ডিসেম্বর সন ১৮৬০ সাল মঙ্গলবার

দুই প্রহরের সময় কলিকাতার কোর্ট উইলি-
এমের এবং তাহার অন্তঃপাতি যে সকল
স্থান তন্নিমিত্ত বঙ্গ দেশের কোর্ট উইলি-
এমের সুপ্রেম কোর্ট আপন আদালত ঘরে
গুয়েন্টরমিনর এবং এডমাইরেলটি অর্থাৎ
মহা সমুদ্র সম্প্রদায় মোকদ্দমা নিষ্পত্তি
জন্য এক সেশিয়ান অর্থাৎ মিছিল করি-
বেন।

এই সেশিয়ান জতকাল পর্যন্ত বসিবেক
তাহার প্রথম দিবস দুই প্রহরের সময় তা-
হার পর প্রতি দিবস এগারো ঘণ্টার সময়
বসিবেক এ বিষয় সকলে অরণ রাখুন।

C. H. BROWN,
Sheriff.

ADVERTISEMENT OF SALE.

Notice is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of Patna, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of the Board of Revenue, Lower Provinces, No 334, dated 2nd October 1860, in the Patna Collectorate, on Monday, the 3rd December 1860, corresponding with the 5th Ughun 1264 Fusly.

The purchaser of such Mehals will be subject to the Conditions laid down below :—

CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jummabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds Rupees 100, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5th.—The Right of Government to all Minerals to be reserved.

Number.	Twice Number.	Names of Mehals and Pergunnahs.	Area.					Sudder Jumma.		
			B.	C.	D.	D.	F.	Rs.	As.	P.
108	2	Alhpore Dhunganwan, Pergunnah Tilhara ...	794	9	9	16	15	1332	11	0
8	10	Birhna Khoord Nisf, Pergunnah Bheempore...	437	15	7	10	10	698	8	0
9	11	Birhna Lushkureepore Boozroog Nisf, Pergunnah Bheempore ...	616	3	1	10	0	1038	0	0
10	12	Birhna Lushkureepore Boozroog Nisf, &c., Pergunnah Bheempore	1211	4	0	5	0	2129	0	0
11	13	Birhna Saedpore Boozroog, Pergunnah Bheempore	886	5	8	0	0	1117	0	0
17	58	Dureeahpore Boozroog, Pergunnah Bheempore	122	13	16	14	0	173	6	3
110	60	Burdaha, Pergunnah Tilhara ...	1592	11	7	11	5	1792	0	0
111	69	Chounrai Boozroog, Pergunnah Tilhara ...	162	7	0	0	0	221	4	0
19	70	Gobindpore Birhna Nisf, Pergunnah Bheempore	396	2	11	10	0	624	0	0
90	116	Fyzollahpore, Pergunnah Shahjehanpore ...	177	10	11	5	0	343	8	0
17	122	Gorawan, Pergunnah Biswunk ...	2294	4	9	19	0	3750	0	0
27	135	Mirzapore Birhna, Pergunnah Bheempore ...	468	13	12	0	0	737	0	0
32	169	Rampore Birhna Nisf, Pergunnah Bheempore	605	5	5	0	0	998	8	0
93	176	Lohra, Pergunnah Shahjehanpore ...	1081	12	2	5	0	2263	0	0
75	185	Ukburpore, Pergunnah Pelitch ...	1872	16	7	6	0	2812	10	0
38	187	Sekh Mahomedpore, Pergunnah Bheempore ...	317	14	10	0	0	592	14	0
94	188	Moorayrah, Pergunnah Shahjehanpore ..	139	13	2	10	0	284	6	5
96	192	Musnudpore Nisf, Pergunnah Shahjehanpore	289	0	0	0	0	404	2	6
97	193	Musnudpore Nisf, Pergunnah Shahjehanpore	289	0	0	0	0	404	2	6
100	210	Poorunpore, Pergunnah Shahjehanpore ...	4	4	8	0	0	12	8	0
101	211	Paharpore Ghosce, Pergunnah Shahjehanpore	1226	1	13	0	0	2369	2	4
115	226	Korae, Pergunnah Tilhara ...	249	12	11	0	0	287	8	6
11	231	Roostumabad Koorkooree, one anna, Pergunnah Phoolwaree ...	57	15	6	4	0	101	6	0
123	313	Oakenawan, Pergunnah Tilhara ...	314	0	12	18	17½	607	8	11
83	483	Mukdoompore Nukoalee, Pergunnah Sandha...	788	0	14	9	0	1381	0	0

A. HOFF,
Collector.

PATNA COLLECTORATE, }
The 31st October 1860. }

NAMES OF CROCKERY	CHARCOAL.		WOOD COAL.	PRICE GOODS NATIVE PRODUCE	PRICE GOODS IMPORTED FABRICS		HIDES		COTTON		CASTOR SEED		CASTOR OIL		JAGGERY		JUTE		LARK		MUSTARD SEED		MUSTARD SEED OIL.									
	Number of Boats	Measurement by Canal			Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal						
Circular CANAL	142	18790	110675	8	1475	1100	921	211	32	5850	27330	10	250	500	5	1100	54	58	6251	57	79	69130	36350	56	114725	93940	57	17650	12250	9	2275	1335
Totally Noted LAK	12	12150	7750	31	15500	12750	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Samoskopota Rusa Kuddepo	12	12150	7750	31	15500	12750	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	

NAMES OF CROCKETS	SALT		SUGAR		TOBACCO		LINSSEED		PAUZY		PEASE		WHEAT		LENTILS		GRAIN		RECEIPTS				
	Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal	Number of Boats	Measurement by Canal			
Circular Canal	213	270150	39	13270	9	505	4875	28	410	2900	34	6000	32	4400	4	1100	720	10	4870	3000	197	22	430
Totally Noted	213	270150	39	13270	9	505	4875	28	410	2900	34	6000	32	4400	4	1100	720	10	4870	3000	197	22	430
Circular Canal	213	270150	39	13270	9	505	4875	28	410	2900	34	6000	32	4400	4	1100	720	10	4870	3000	197	22	430
Totally Noted	213	270150	39	13270	9	505	4875	28	410	2900	34	6000	32	4400	4	1100	720	10	4870	3000	197	22	430
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Totally Noted	213	270150	39	13270	9	505	4875	28	410	2900	34	6000	32	4400	4	1100	720	10	4870	3000	197	22	430
Circular Canal	213	270150	39	13270	9	505	4875	28	410	2900	34	6000	32	4400	4	1100	720	10	4870	3000	197	22	430
Totally Noted	213	270150	39	13270	9	505	4875	28	410	2900	34	6000	32	4400	4	1100	720	10	4870	3000	197	22	430
Circular Canal	213	270150	39	13270	9	505	4875	28	410	2900	34	6000	32	4400	4	1100	720	10	4870	3000	197	22	430
Totally Noted	213	270150	39	13270	9	505	4875	28	410	2900	34	6000	32	4400	4	1100	720	10	4870	3000	197	22	430
Circular Canal	213	270150	39	13270	9	505	4875	28	410	2900	34	6000	32	4400	4	1100	720	10	4870	3000	197	22	430
Totally Noted	213	270150	39	13270	9	505	4875	28	410	2900	34	6000	32	4400	4	1100	720	10	4870	3000	197	22	430
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Totally Noted	213	270150	39	13270	9	505	4875	28	410	2900	34	6000	32	4400	4	1100	720	10	4870	3000	197	22	430
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Totally Noted	213	270150	39	13270	9	505	4875	28	410	2900	34	6000	32	4400	4	1100	720	10	4870	3000	197	22	430
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Circular Canal	213	270150	39	13270	9	505	4875	28	410	2900	34	6000	32	4400	4	1100	720	10	4870	3000	197	22	430
Totally Noted	213	270150	39	13270	9	505	4875	28	410	2900	34	6000	32	4400	4	1100	720	10	4870	3000	197	22	430
Circular Canal	213	270150	39	13270	9	505	4875	28	410	2900	34	6000	32	4400	4	1100	720	10	4870	3000	197	22	430</

DRAPPA TOLL COLLECTOR'S OFFICE, }
The 1st November 1860.

J F GALLIE
Collector and Major to the 1st Cavalry

Nuddea Rivers.

BI-WEEKLY Water Report, shewing the least Depth of Water in the Bhaugiruttee River, from 28th to 31st October 1860.

NAMES OF PLACES, &c.	Least Depth of Water.		Remarks
	Ft	In	
Above its Entrance in Ganges ...	15	0	
On the Entrance Bar	3	3	Least depth in Lower Mataban-gah } ft in 2 8
From thence to Jungypore, 13½ Miles ...	3	9	Least depth in Upper Mataban-gah } 7 6
From Jungypore to Berhampore, 46 Miles	4	3	The Upper Mataban-gah will be kept open. But it is probable the Lower River will close at Hout Bokah
From Berhampore to Cutwa, 50 Miles ..	4	0	
And from Cutwa to Nuddea, 46 Miles ..	5	0	

Height of water on Gauge at Berhampore on the 30th October 1860, plus 5 feet 4 inches

T. N. ARMSTRONG, C E,
Supdt., Nuddea Rivers.

The 2nd November 1860.

**Underwriters' Screw Steam and Tug Company,
" Limited."**

REGISTERED UNDER ACT XIX. of 1857.

AN Extraordinary General Meeting of the Shareholders will be held at the Office of the Secretaries, No. 7, Mangoe Lane, on the 16th instant, at 8 o'clock P. M., for the purpose of taking such steps as may be deemed advisable for effecting a Sale of the Steamers and of winding up the affairs of the Company.

By Order of the Directors,

DUTTS, LINZEE, AND CO.,
Secretaries.

Notice.

MR. JOHN PARRATT, JUNIOR, is authorized to sign our Firm from this date.

KELLY & Co.

CALCUTTA,
The 1st November 1860. }

COPIES OF THE

Report of the Indigo Commission.

TOGETHER WITH

The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES, Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

Notice.

LOST OR DESTROYED, during the Mutiny, at Shahjehanpore, on or after the 31st day of May 1857, a 1 per Cent Government Promissory Note, No. 15712 of 1851-55, dated 30th June 1851, for Company's Rupees 500, and standing in the name of the Collector of Shahjehanpore.

Lost,

THE Half of a Bank of Bengal Note, No. 25163C, for Rupees 50.

Lost,

A BANK of Bengal Note, No. 28924, for Rupees (10) ten, the payment of which has been stopped at the Bank. Any person who receives the above Note should give the information to the Magistrate of Pooree.

Lost, Stolen, or Destroyed,

THE under-mentioned Government Security standing in the name of Beebee Moolkoomar, the Proprietress, by whom it was never endorsed to any person. Payment of the Note, and of the Interest thereupon, has been stopped at the Loan Office, and application is about to be made to Government for the issue of a Duplicate Note in favor of the Proprietress.

No. 2381 of 10163 of 1811-12, five per Cent. Loan, for Company's Rupees 2,000.

BIBBI MOOLKOOMAR,

LUCKNOW,
The 31st October 1860. }

Notice.

WITH reference to the Advertisement which appeared in this *Gazette* on 6th October 1860, relative to the loss of a Government Promissory Note, No. 4281 of 1854-55, five per Cent. Loan, for Rupees 5,000, which was a mistake, and now correctly described, the particulars of the above loss is as follows:—A Government Promissory Note, No. 5797 of 1854-55, five per Cent Loan, for Rupees 5,000, dated 12th March 1855, payment of which has been stopped in the General Treasury. A reward of 200 Rupees to be given to the party, if required, by giving any information about the same to Baboo Bholanauth Chowdry of Bhowanipore.

Notice.

THE following Table of Rates of Postage to be levied on Letters addressed to places in Italy is to be substituted for that circulated with the Notice published by the Director-General of the Post Office on the 14th July 1860 :—

ON LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy.
	Rs. As. P.	Rs. As. P.
Weighing less than $\frac{1}{4}$ of an ounce	0 5 4	0 13 4
More than $\frac{1}{4}$ and less than $\frac{1}{2}$ of an ounce	0 8 0	0 14 8
" " " $\frac{1}{2}$ of an ounce	0 13 4	1 12 0
" " " 1 ounce	1 0 0	1 13 4
" 1 oz. but " $1\frac{1}{2}$ ounce	1 7 8	3 0 8

For Letters exceeding the weight given above, in the case of those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce, in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

No change is made in the Rates applicable to Newspapers.

H. B. RIDDELL,
Director-General of the Post Office
of India.

SIMLA,
The 20th October 1860. }

NOTICE issued by the POST-MASTER GENERAL of BENGAL.

No. 5688.

From and after this date Letters for all the States of Italy may, at the option of the sender, be prepaid in India, and will be forwarded in the Malta Mail for transmission to their destination.

Rates of Postage are as follows, and include Indian Postage, but it is believed that Letters to any State in Italy, except those under the Sardinian Government, are subject to a further charge on delivery :—

ON LETTERS.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy.
	Rs. As. P.	Rs. As. P.
Weighing less than $\frac{1}{4}$ of an ounce	0 5 4	0 13 4
" more than $\frac{1}{4}$ and less than $\frac{1}{2}$ of an ounce	0 8 0	0 14 8
" " " $\frac{1}{2}$ of an ounce	0 13 4	1 12 0
" " " 1 ounce	1 0 0	1 13 4
" " " 1 oz. but " $1\frac{1}{2}$ ounce	1 7 8	3 0 8

For Letters exceeding the weight given above, in the case for those addressed to Sardinia, &c., 2 annas 4 pie are to be added for every additional quarter of an ounce in addition to 5 annas 4 pie for every additional ounce or fraction of an ounce. In the case of Letters addressed to States of Italy not

under Sardinian Postal Rules, *i. e.* Sicily, Naples, Rome, and the Papal States, one anna and four pie are to be added for every additional quarter of an ounce, and one Rupee eight annas for every additional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna cannot be prepaid in India to their destination, the India Inland rate of Postage of one anna for each Paper not weighing more than six Tolas must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and Printed Papers addressed to the States in Italy not mentioned in the preceding paragraph will be liable to the following rates of Postage:—

	Rs. As. P.
If weighing less than 2 oz.	0 2 4
" more than 2 ounces but less than 4 oz.	0 2 0
" " 4 " " 6 oz.	0 3 4
" " 6 " " 8 oz.	0 4 0
" " 8 " " 10 oz.	0 5 4

C. K. DOVE,

Post-Master General of Bengal.

CALCUTTA,
The 2nd November 1860. }

NOTICES issued by the POST-MASTER of CALCUTTA.

No. 1868.

The 30th October 1860.—The Overland Mail, per Steamer *Nubia*, will be closed on Thursday, the 8th proximo.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

Weight.	Via Marseilles.	Via Southampton.
Under $\frac{1}{4}$ ounce	Rs. 0 6 0	Rs. 0 4 0
" $\frac{1}{2}$ "	" 0 8 0	" 0 4 0
" 1 "	" 0 14 0	" 0 8 0
" 2 "	" 1 0 0	" 1 9 0

No. 3367.

The 5th November 1860.—There will be no After-Packet per *Nubia*, in consequence of the Mail Steamer proceeding to Sea, on the 10th instant, without anchoring at Kedgerree.

No. 3267.

The 30th October 1860.—The Post-Master of Calcutta begs to inform the Public that the Bullock Train will be closed from this date till further notice for the despatch of Packages, in consequence of its being required for Troops.

No. 1907.

The 6th November 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 26th instant, will be closed at this Office at 5 P. M. on Saturday, the 17th idem, *via* Marseilles only.

Letters and Papers, for transmission *via* Bombay, will be received up to 6 P. M. on every day prior to the 17th, and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to places in Egypt and to Countries in Foreign Europe *via* Trieste:—

Rules of Postage.		Rs.	As.	P.
Under $\frac{1}{4}$	Ounce	0	6	0
" $\frac{1}{2}$	"	0	8	0
" 1	"	0	14	0
" 2	"	1	1	0



APPENDIX TO The Calcutta Gazette.

WEDNESDAY, NOVEMBER 7, 1860.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI Act XI of 1859, that the under-mentioned Estate, in Zillah Tipperah, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 16th day of November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 25th day of September 1860:—

Class I.—Permanently-settled Estate

No 1869.—Pergunnah Shampore, Mehal Nowrah, recorded proprietor, Mr G. H. Lamb; sudder jumma, rupees 806-11-9.

J. D. GORDON,
Officiating Collector

TIPPERAH;
Collector's Office,
The 2nd October 1860. }

NOTICE is hereby given, under Section VI Act XI of 1859, that the under-mentioned Estate, in Zillah Jessore, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 17th November 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 25th September 1860:—

Class I.—Permanently-settled Mehal

No 326.—Kismut Donar and Asha Nuggut, Pergunnah Emadpore, recorded proprietors, Bhander Ghose, Brozonath Ghose, Chundernath Ghose and Bishoshree Dasia, sudder jumma, rupees 536-10-4.

R. J. WIGRAM,
Officiating Collector

JESSORE COLLECTORATE,
The 10th October 1860 }

NOTICE is hereby given, under Section VI Act XI of 1859, that the under-mentioned Estates, in Zillah Tirhoot, will be put up to public and unreserved Sale, for Arrears of Revenue, at the Collector's Office of that District, on Saturday, the 17th November 1860, or 19th Kartick 1268 F, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 25th September 1860:—

Class I.—Permanently-settled Estates.

No 39.—Mouzah Jownapore Khass, Pergunnah Balagatch; recorded proprietors, Wuzeer Lall, in guardianship of Jankee Coomar and others. The Right and Interest in the 11 annas' share of Wuzeer Lall only in this Mouzah is to be sold; sudder jumma, rupees 1,226-15-5.

No 50.—Mouzahs Ramchunderpore, Mayda and Bhograjapore, Pergunnah Balagatch; recorded proprietors, Ragha Singh and others; sudder jumma, rupees 1,765-0-0.

No. 299.—Mouzah Kondlee Mujheeawan, Pergunnah Bhurwarrah ; recorded proprietors, Manick Misser and others ; sudder jumma, rupees 501-0-3.

No. 522.—Mouzah Hurdeeah, Pergunnah Busontrah ; recorded proprietors, Nugoo Misser and others, sudder jumma, rupees 1,202-3-0.

No. 1113.—Mouzah Tulboaree Husnagoodee, Pergunnah Gurchawund ; recorded proprietors, Bhola Roy and others ; sudder jumma, rupees 652-4-6. This Mehal is under Butwarrah, the Rights and Interest only of Bhola Roy, Rambux Roy, Mohur Roy, Dookhurun Roy, Tirhboobun Roy, Soobhao Roy, Annund Gopal Sahaye, Rughoobuns Sahaye, Shunkur Sahaye, Judoobund Sahye, Narain Sahaye, Nundlool Roy, Naraindutt Roy, Doorga Roy, Khadun Roy, Dooda Roy, Dawlut Roy, Hunnooman Shabuck, Indur Roy, Runnoo Roy, Bhakee Roy, Hunnooman Roy, Jhumun Roy, Ruckhun Roy, Munooruth Roy, Jugroop Roy, Rownuck Roy, Gunesh Dutt Roy, Gosahee Roy, Bhaeah Roy, Prem Roy, Shunkur Roy, Thakoordial Singh, minor son of Dursein Roy, under the guardianship of Mussamuts Peertee Cowar, Dhunmuttee Cowar, and Doorgabeejoy Sing, father and guardian of Wooditnarin Sing, minor, Bheekaree Sing, Munhodh Sing, father and guardian of Mawah Loll Sing, minor, Beharee Sing, Munnoo Roy, Loochun Roy, Mohun Roy, Issoree Roy, Koonja Roy, Girdharee Roy, Dhunnee Roy, Jhookha Roy, Mohunt Bhagooban Doss, Bujrungheehureelall Panday, Indur Roy, Rutton Roy, Phukun Roy, Defendants, are to be sold.

No. 1654.—Mouzah Bukhtearpore, Pergunnah Kusma ; recorded proprietors, Bhoopnarin Sing and others ; sudder jumma, rupees 572-8-3.

No. 3055.—Mouzah Shajahanpore Dusree, Pergunnah Sureissa ; recorded proprietors, Chukowree Roy and others ; sudder jumma, rupees 577-8-7.

No. 3083.—Mouzah Kuleanpore Bomeya, Pergunnah Sureissa ; recorded proprietor, Ameer Lall, applicant for Butwarrah ; sudder jumma, rupees 5,018-10-10.

No. 3083.—Mouza Kuleanpore Bomeya, Pergunnah Sureissa ; sudder jumma, rupees 5,018-10-10. This Talook is under Butwarrah, the Right and Interest only of the Defendant Proprietors, viz, Bundhoo Sing, Mawlee Sing, Chutterdhary Sing, Soodee Sing, Bheekdhary Sing, Doomah Sing, Kowur Chowdry, Ramehunder Chowdry, Jeetun Chowdry, Fuqera Roy, Shew Ram Roy, Gungapersaud, Ramdyal Jha, Hoolas Jha, Khukroo Jha, Bhyeah Ram Jha, Gholaub Jha, Kishnaram Jha, Runjeet Jha, Munoo Sing, Runnoo Sing, Hirdaynarin Sing, Shewdyal Sing, Hardhean Sing, Burrusah Sing, Govinda Sing, Rameand Sing, Rambux Sing, Sumoodee Sing, Purran Sing, Durran Sing, Ramgopaul Sing, Jowahir Lall, Gunnesh Dutt, Burraj Sing, Boodhun Sing, Lulleetram, Neeladoss, Muntunjun Doss, Sree Kishen Doss, Joylall Misser, Choonneelall Misser, Jyahnund Misser, Mooteelall Misser, Hurnatain, Shewnarin, Bundhoo Jha, Gooroopersaud Sing, Rambhuroos Sing, Bhoopnarin Sing, Jankee Misrain, Kooldeppersaud, Sham Jha, Rithlall Chowdry, Chooram in Chowdry, himself, and as heir of Singassur Dutt Chowdry, Musmut Sooha Kowur, mother and guardian of Karee Chowdry, and Banee Loll Chowdry orof Mukoonee Chowdry, minor sons and heirs of the late Jugomohun Chowdry, Barum Dutt Chowdry, Munchet Chowdry, Ramsahaye Sing, and Mahtab Singh, Runglall Chowdry, minor son of Goondur Chowdry, deceased, Jootee Lall, Konjbeharee Lall orof Koonjo Lall, Musst. Seeromun Kowur, Ramlall Roy, Ajudhea Roy, and Cossee Roy, Birja Roy, minors, under the guardianship of Musst. Ramoomar, the mother, are to be sold.

No. 5201.—Mouzah Rownabulthee, Pergunnah Gurchawand ; recorded proprietor, Roy Nandeeputh Mahtha Bahadoor ; sudder jumma, rupees 1,405.

No. 5730.—Mouzah Mybee Tupsawah, Pergunnah Puehee ; recorded proprietors, Boadkishen Jha and others ; sudder jumma, rupees 618-6-3.

No. 5751.—Mouzah Mahadeoputtee, Pergunnah Purheeharpore Mohowas ; recorded proprietors, Rajah Rughoonundun Sing Bahadoor and others ; sudder jumma, rupees 747-4.

T. BRUCE LANE,
Officiating Collector.

TIRHOOT ;
Collector's Office,
The 18th October 1860. }



SUPPLEMENT TO The Calcutta Gazette.

WEDNESDAY, NOVEMBER 7, 1860.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE will henceforward be published, weekly or twice a week, according to circumstances, containing such Official Papers and Information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately, on a payment of six Rupees per annum if delivered in Calcutta, or twelve Rupees if sent by post.

No Official Orders or Notifications the publication of which in the GAZETTE is required by law, or which it has been customary to publish in the GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to, as heretofore.

Report by the Customs Committee on the Calcutta Tariff of Valuations

Home Department, November 1860.

From the CUSTOMS COMMITTEE to the Secretary to the Government of India,—(dated Fort William, the 26th October 1860.)

THE Committee, appointed under the Resolution of Government in the Home Department, dated 29th ultimo, having duly considered the subjects to which their attention was primarily directed, have the honor to submit the following report.

2. The Committee were directed in the first place to consider, with special reference to the complaints against the Calcutta Tariff, certain papers, furnished by the Secretary to Government in the Home Department, consisting for the most part of representations which have, from time to time, been addressed to the Secretary of State for India, respecting the increased fixed valuations for certain classes of goods adopted under the Calcutta Tariff of April last.

3. After satisfying themselves in regard to the disputed valuations of the Calcutta Tariff, they were desired to proceed in like manner to consider the feasibility of constructing an uniform Tariff of Valuations for all India.

4. With reference to the first point, the Committee, after giving their most earnest attention to the subject, are clearly of opinion that the Calcutta Tariff of April is open to the objections that have been raised to it, inasmuch as it is inequitable in principle, and as regards many of the chief articles of Import excessive in its valuations.

5. The Calcutta Tariff of April appears to the Committee unfair alike to Government and to Importers, in so far as the valuations have been adjusted on a system of averages, the practical

effect of which necessarily is, to admit the higher classes of certain Fabrics at a duty very much below that to which they are liable by law, whilst the lower qualities of the same fabric are weighed down by the incidence of duties calculated upon a valuation very much in excess of their real worth in the market. The only manner in which such a system could be expected to work fairly to all, would be on the supposition that all those engaged in the Trade imported equal quantities of the high and low qualities, and thus gained on the one hand what they lost on the other; but a calculation based upon any such hypothesis is manifestly erroneous.

6. It is true that this practice has been in force for many years in the Port of Calcutta, and that it is only recently that objection has been taken to it. But it must be borne in mind that it is only within the last two years that the duties have been increased to 10 per Cent. So long as the duties were only 5 per Cent., and were levied on a moderate fixed valuation, the difference of the duty per piece between the higher and lower qualities, even if assessed at their real value, was comparatively so unimportant that Importers appear to have disregarded it rather than run the risk of difficulties and delays in passing their goods, by asking for a change in the well understood practice of the Custom House. The alteration of the duties to 10 per Cent., and the raising of the fixed valuations which took effect in April last, however so increased the incidence of the duties on the lower qualities as to cause attention to be strongly directed to the inequitable system on which such valuations were fixed, and has led to a general demand from parties interested in the Trade, both here and in England, for such an alteration in the mode of assessment as shall obviate these inequalities.

7. Again many articles have hitherto been entered in the Tariff of specific valuations which ought altogether to have been excluded, in

consequence of the great range of their quality, and consequently of their value, rendering it impossible either to classify the different qualities under distinct denominations, or to adjust their valuations upon any general average, which would not be obnoxious to the objections noticed above. Of this nature are Muslins, and indeed all white and coloured Cotton Goods and fancy Fabrics.

8. Whilst, however, admitting generally that the objections to the Tariff of April are based upon sufficient grounds, the Committee feel bound to observe that some of the arguments adduced by the Memorialists in support of their views, are not altogether tenable; and they deem it their duty to direct attention to the fallacious nature of some of the tests applied to that Tariff in England, because they believe that no Table of fixed valuations, which should secure to Government its just dues, would bear the application of similar tests.

9. For instance, for the purpose of demonstrating the relative proportions of duty to value, the Calcutta value is throughout these Memorials held to be the prime cost in Manchester with 10 per Cent. added for delivery in Calcutta. Now *ad valorem* duties in this country are by Law directed to be levied on the market price at the time and place of Import or Export, and this rule is invariably applied to all dutiable commodities not entered in the Tariff of fixed valuations. The only object of having a Tariff of fixed valuations at all, is to simplify and expedite the collection of duties upon such articles as are capable of easy classification, and do not vary much in price from day to day; and it seems very clear to the Committee that the principles upon which the prices entered in the fixed Tariff should be arrived at, are the same as those upon which the value of articles, not enumerated in the Tariff, are determined at the Custom House. It is very certain that a mere addition of 10 per Cent. to the Manchester prime cost will by no means represent the market price of Cotton Goods at Calcutta or Bombay. In the first place, the actual charges to which goods are subject, before they reach the purchaser in this country, are, as a rule, at least 15 per Cent., (exclusive of duty and trade discount), and not 10 per Cent., and in the next place, the Committee think it may very fairly be assumed that the shipper of Cotton Goods is not contented with the return of the exact price he pays for them, with the simple addition of the actual sum expended by him in their transport to, and sale at, an Indian Port.

10. The manner in which, in the opinion of this Committee, valuations for the purpose of assessment of duty should be made, is by deducting from a fair average wholesale cash price of similar goods so much as represents the duties of Customs which have been paid thereon. They have accordingly, in considering the amendments which they recommend should be made in the Tariff, taken a fair average market price, reckoned upon the sales of past years and the prospects of the future, and have in the case of Cotton manufactures, and most other goods except Metals, deducted from that price 12 per Cent. *viz.* 9 per Cent. as representing the duty on the net value; next — (the duty being only leviable on the net cash price,) they have deducted 2 per Cent. for the discount, to which, in addition to varying terms of credit for such sales, are, by the custom of the trade, liable; and lastly, 1 per Cent. for the

cost of removal from the Custom House to the Merchants' Warehouses, an item which the Merchant saves, in those cases in which goods are taken over by the Custom House Authorities on account of assumed under-valuations, and which therefore Importers would take into consideration in entering the valuation of goods excluded from the fixed Tariff. In the case of Metals, as the discount under which they are sold varies from 2 per Cent. in the case of Iron, to 5½ per Cent. in the case of Spelter, they have allowed a proportionally larger deduction.

11. Further, the Committee observe that the Deputation of Bleachers and Dyers from Lancaster and Chester, in their Memorial to the Board of Trade of London, assume the difference of cost involved in the process of bleaching or dyeing as a basis for calculating the respective valuations of Grey and Bleached or Dyed Goods, and in this view they appear to be supported by the Board of Trade. The inconsistencies complained of will not, however, appear so striking when the principle on which the Calcutta Tariff has hitherto been framed is borne in mind. The practice has been, as noticed above, to take an average of all the qualities imported, and to a point that average as the valuation on which all qualities should be assessed for duty; provided the same qualities were imported in the bleached and coloured as in the grey state, the average value of the former would, no doubt, as a general rule, be determined by the mere increased cost involved in the process of bleaching or dyeing, and any other trifling increased percentage of cost contingent on shipping the goods in the bleached or dyed state. But although a considerable quantity of such goods, as *Jaconets* and *Mulls*, which come out in the grey state, come also in a bleached state, yet it is well known that large importations of the finer classes of these Fabrics take place in the bleached state which do not come at all in the grey state. The same may be said with respect to dyed goods, and the Committee are satisfied, that the inconsistencies to which objection has been taken in England arise from this cause, and that it is not the case, as the Memorials from Lancaster and Chester would seem to imply, that precisely the same class of goods is imported in the grey as in the bleached and dyed state.

12. The only manner in which, as it appears to the Committee, these inequalities of incidence, which principally affect Cotton Goods, can be obviated, is by adjusting the valuation on the weight, as has always been done in Bombay, and they apprehend no difficulty whatever from the adoption of a similar mode of procedure throughout India. In this manner the anomaly will no longer exist of 5lb Shirtings paying precisely the same duty as 8lb Shirtings, and a piece of Madapollam, the market price of which is Rupees 1-8, being assessed for duty on the same valuation as a piece of the same goods which is saleable at double the price.

13. This principle can, of course, only be applied to goods, the value of which is mainly dependent upon their weight. It cannot be employed in the case of bleached, dyed or fancy goods, for with them the weight is no test of value. Goods of these descriptions have always been valued in Bombay at the market rate at the time of importation, and the Committee are decidedly of opinion that the interests of Government and of Importers alike require that a similar mode of assessment should

be pursued in future in all British Indian Ports. The Committee are fully convinced that it is quite impossible to fix any fair specific valuation on goods which are of so mixed and variable a character as even to defy any detailed classification.

11. Though entertaining no doubts themselves as to the expediency of these changes, the Committee before recommending them to Government thought it desirable to ascertain the views of the mercantile community with regard to them. They accordingly on the 9th instant had the pleasure of meeting the representatives of most of the leading Firms of this City, and after full explanations and discussion they found those gentlemen unanimously in favor of the adoption of the proposed alterations,

viz.—

1st.—Of valuing Grey Cotton Goods by weight.

2ndly.—Of excluding from the fixed Tariff of Valuations all goods which are not of so simple and uniform a nature as to admit readily of distinct classification. These gentlemen were equally in favor of the substitution of English for local weights and measures—an alteration which seems to the Committee to be necessary, if there is to be one Tariff for all India, and which will in itself greatly facilitate the transaction of business by European Merchants trading to this country.

15. The next question upon which the Committee were directed to report was the feasibility or otherwise of constructing an uniform Tariff for all India.

16. After a careful consideration of the subject, they are of opinion that such a Tariff is both feasible and desirable.

17. Mr. Spooner brought with him from Bombay a Tariff prepared for the occasion, in communication with the Mercantile Community of Bombay, and in comparing it with what they considered fair average values at this Port, the Committee find that, except as regards some few unimportant articles, no substantial difference exists between the market rates ordinarily ruling at the two Presidencies. With respect to those items, regarding which any great difference was apparent, they found, on close inquiry, that it arose generally from the fact of their being articles of considerable trade at the one Port, and of merely nominal Import and Export at the other.

18. It has been asserted on previous occasions that the valuations which are suitable for Bombay and Calcutta cannot be considered sufficient for Madras, where the market rates are higher. The Committee attach no importance whatever to such an assertion; it seems to them unreasonable to suppose that any real or permanent difference can exist between the prices of articles of considerable trade, ruling at two Ports within a few days' distance of one another. If any difference does ever exist, it either arises from some exceptional and extraordinary demand for a particular commodity, or from the insignificance of the trade. The Committee however believe that there is never any great discrepancy between the market rates at Madras and Calcutta.

19. The Committee have the honor accordingly to submit for the approval of Government an Import and Export Tariff for all India, the adoption of which will, they are satisfied, secure to Government its just dues, and at the same time remove all reasonable grounds of complaint.

20. It has occurred to the Committee, whilst engaged in the preparation of this Tariff, that it might be materially improved by the transfer to the free list of a vast number of articles of petty trade, which, while bringing little Revenue into the Public Treasury, and scarcely even repaying the charges of collections, tend to complicate and obstruct the transaction of business at the Custom House. The Committee believe that more than one hundred articles might be placed on the free list with positive advantage to Government; this however is a question which they can only suggest for the future consideration of Government, as they have not had before them the returns necessary to enable them to furnish any detailed report on the subject, and it seems to them moreover to be beyond the scope of their present instructions. They will, however, be glad to submit a separate report on the subject hereafter, should it be the wish of Government that they should do so.

21. The Committee are now prepared to take up the other questions upon which they were desired to report in the Government Resolution of the 29th ultimo.

(Signed)	RICHARD SPOONER.
„	JOHN BULLEN.
„	ASHLEY EDEN.

COMMISSARIAT DEPARTMENT.

CALCUTTA GAZETTE, NOVEMBER 7, 1860.

No. 50

STATEMENT showing Rates at which the under-mentioned Articles were supplied by Contract, during the Official Years 1859-60-61 in the Lucknow Division.

Names of Articles	1859-60	1860-61	Names of Articles	1859-60	1860-61
Bread per 100 lbs., from 1st October	Agency Rs As P 9 0 0	Agency Rs As P 9 0 0	Bhoosa	Agency	M S 2 11 p R 3 0
Peef per 100 lb	11 0 0	11 0 0	" Seetapore	Rs As P 120 0 0	
Mutton	lbs oz 26 2	lbs oz 27 0	Filth Carts each	14 0 0	
Rice per Re	lbs oz 7 4	lbs oz 6 5	BARRACK FURNITURE	7 0 0	
" Seetapore	Agency	Agency	Soldiers Boxes each	2 1 0	
Sugar	Agency	Agency	Chairs	0 1 6	
" Seetapore	Agency	Agency	Metal Basins per set	26 1 0	Rs As 26 4
Firewood	lbs 32	lbs 45	Hospital Clothing per set	8 0 0	
" Seetapore	Agency	Agency	Cots each	15 0 0	Rs As 25 0
Vegetables per Re	25	42	Mos Tables	0 0 0	18 0
" Seetapore	Agency	Agency	"	5 0 0	5 0
Milk	Agency	Agency	Barrels	15 0 0	11 0
Butter	Agency	Agency	Forms with Backs		10 8
Charcoal	Agency	Agency	thout "		1 0
Salt	Agency	Agency	Power Ricks		80 0
" Seetapore	Agency	Agency	Box Cases		27 0
Fowls and Chickens	Agency	Agency	Strong Ricks		5 0
Trimming and Cooking Utensils	Rs As P 2 12 0	Rs As P 1 10 9	Urine Sticks each		Agency P A 27 0
per score	3 0 0	2 0 0	Pat Wine per dozen		24 8
" Seetapore	Agency	Agency	Sherry		8 4
Elephants Gear	Rs As P 3 14 0	Rs As P 3 15 0	Bottle Quarts		5 0
Packing Quilts each	1 11 7	1 11 7	Pints		23 0
Sutringes	1 12 4		Brandy French		21 0
Blankets	0 11 11	0 14 11	English		
Sheets	Agency	Agency	HOSPITAL STORES		
Pullocks Gear	Agency	Agency	Europe, Barbary per lb		0 4
Gram	Agency	Agency	Sago		0 4
" Seetapore	Agency	Agency	Arrowroot		0 10
	Agency	Agency	Lime Juice per dozen		7 0
	Agency	Agency	Europe Mustard		9 0
	Agency	Agency	Vinegar, Europe		11 0
	Agency	Agency	" Country		4 0

G. B. RIDDIF,
Deputy Commissary General

DEPT COMMY GENERAL'S OFFICE ;
Central Circle, Lucknow,
The 16th October 1860. }

STATEMENT shewing Rates at which the under-mentioned Articles were supplied by Contract, during the Official Years 1859-60-61 at the Station of Futteghur.

Names of Articles.	1859-60.	1860-61.	Names of Articles.	1859-60.	1860-61.
Bread per 100 lbs.	From 1st Oct. 1859 to 30th April 1860. Rs. As. P. 7 3 5	Rs. As. P. 6 15 9	HOSPITAL CLOTHING.		
				Rs. As. P.	
Beef " "	9 0 0	9 0 0	Matrasses each . .	2 8 0	} Agency.
Mutton " "	11 0 0	11 0 0	Sheets " "	1 4 0	
Rice " "	} Agency.	} Agency.	Linen Shirts " "	1 4 0	
Sugar " "			" Drawers " "	0 12 0	
Salt " "			Large Pillow Cases " "	0 2 0	
Firewood " "			Small " "	0 1 0	
Milk " "			Linen Caps " "	0 1 0	
Butter " "			Gowns, Double " "	1 12 0	
Atta " "			" Single " "	1 8 0	
Gram " "			Blankets, lined with Chintz " "	2 0 0	
Elephants Gear " "			Towels, Large " "	0 1 0	
Bullocks Gear " "			" Small " "	0 0 6	
Vegetables " "			Flannel Drawers " "	3 4 0	
Quilts " each "	3 8 0	3 4 0	" Caps " "	0 7 0	
Sutringees " "	1 10 0	1 7 0	" Banians " "	3 8 0	
Sheets, Long Cloth " "	0 15 0	...	Stockings, Warm, p. pair	1 0 0	
" Sheetting " "	1 8 0	1 4 0	Pillows, Large, each "	0 10 0	} Agency.
Cloth " "	2 0 0	1 15 0	" Small " "	0 5 0	
Blankets " "	Agency.	Agency.	Naunds " "	.....
Bhoosa, White " "	Agency.	Agency.	Khus-Khus Tatties, &c.	.....
Lime Juice per dozen " "	.....	2 14 0	Tinning and Cooking Utensils per score "	.....
			Barrack Furniture " "	Agency.

G. B. REDDIE,

Deputy Commissary General.

DEPY. COMMY. GENL.'S OFFICE ;
Central Circle, Lucknow.
The 16th October 1860 }